Anwen Jones Solicitor/Cyfreithiwr
InterimHead of Legal and Democratic Services
Pennaeth Dros Dro Gwasanaethau Cyfreithiol a Democrataidd

CYNGOR
Sir y Fflint
Flintshire
COUNTY COUNCIL

TO: Councillor: Ian Roberts (Chairman)
Councillors: Haydn Bateman, Quentin Dodd, Alison Halford, Billy Mullin, Mike Peers, Peter Pemberton

Your Ref / *Eich Cyf*	
Our Ref / *Ein Cyf*	ST
Date / *Dyddiad*	24/10/2011
Ask for / *Gofynner am*	Sharon Thomas
Direct Dial / *Rhif Union*	01352 702324
Fax / *Ffacs*	

Dear Sir / Madam,

A meeting of the **AUDIT COMMITTEE** will be held in the **CLWYD COMMITTEE ROOM, COUNTY HALL, MOLD** on **TUESDAY, 01 NOVEMBER 2011** at **14:00** to consider the following items.

Yours faithfully

Democracy and Governance Manager

A G E N D A

1. APOLOGIES

2. DECLARATIONS OF INTEREST (INCLUDING WHIPPING DECLARATIONS)

3. MINUTES
    To confirm as a correct record the minutes of the meeting held on 28/09/2011 (copy enclosed).

4. RISK MANAGEMENT UPDATE
    Report of Chief Executive enclosed

5. OPERATIONAL AUDIT PLAN AND RECOMMENDATION TRACKING
    Report of Head of Finance enclosed

County Hall, Mold. CH7 6NA
Tel. 01352 702400 DX 708591 Mold 4
www.flintshire.gov.uk
Neuadd y Sir, Yr Wyddgrug. CH7 6NR
Ffôn 01352 702400 DX 708591 Mold 4
www.siryfflint.gov.uk

The Council welcomes correspondence in Welsh or English
Mae'r Cyngor yn croesawu gohebiaeth yn y Gymraeg neu'r Saesneg

1

6.   FINAL REPORTS AND PERFORMANCE INDICATORS
      Report of Head of Finance enclosed

7.   INVESTIGATIONS PROGRESS REPORT
      Report of Head of Finance enclosed

8.   THE USE OF CONSULTANTS
      Report of Head of Finance enclosed

9.   GALW GOFAL - REGIONAL CALL MONITORING CENTRE
      Report of Director of Community Services enclosed

Date: 24/10/2011

Minutes of the meeting of the Audit Committee of Flintshire County Council held in County Hall, Mold on Wednesday, 28 September 2011

PRESENT: Councillor I.B. Roberts (Chairman)
Councillors: G.H. Bateman, Q.R.H. Dodd, A.M. Halford and M.J. Peers

SUBSTITUTION: Councillor E.F. Evans for B. Mullin

ALSO PRESENT: Councillors J.E. Falshaw and A. Woolley

APOLOGY: Councillor P.R. Pemberton

IN ATTENDANCE:
Chief Executive, Head of Finance, Internal Audit Manager, Corporate Finance Manager, Clwyd Pension Fund Manager, Head of Corporate & Capital Accounting (Minute 23 & 24), Democracy & Governance Manager and Committee Officer

John Herniman and Amanda Hughes - Wales Audit Office

21. DECLARATIONS OF INTEREST

The Chairman declared an interest in the following agenda items:

5 - Audit of the 2010/11 Financial Statements : Clwyd Pension Fund - Report by Wales Audit Office (WAO)

6 - Certification of Grant Claims and Returns 2009/10

22. MINUTES

The minutes of the meetings of the Committee held on 29 June and 13 July 2011 were submitted.

Minutes 13 July 2011 - Matters Arising

On the Treasury Management Update, Councillor G.H. Bateman requested an update on discussion with Members on the Council's investments. The Head of Finance advised that some Members had met with Finance officers and the Council's Treasury advisers the previous day to look at possible options and consider the risk and return for particular levels of investment in the Council's portfolio. She said this had been a useful discussion and that the Treasury Management Policy and Strategy Statement 2012/13 would be considered at Audit Committee in March 2012.

RESOLVED:

That both sets of minutes be approved as a correct record and signed by the Chairman.

23. **STATEMENT OF ACCOUNTS 2010/11 and AUDIT OF THE 2010/11 FINANCIAL STATEMENTS - REPORTS BY WALES AUDIT OFFICE (WAO)**

The Head of Finance advised that following consultation with the Chairman, the report on the Statement of Accounts 2010/11 and the Wales Audit Office (WAO) report on agreed changes during the course of the audit, would be considered together.

The Chairman and the Head of Finance apologised for the delay in Members receiving these reports, due to the need to complete discussions between Finance officers and the WAO in finalising the accounts.

The draft Statement of Accounts had been presented to the Committee in July 2011 where officers had responded to Members' questions. A number of outstanding questions had been answered in a written response to Members and two drop-in sessions had been held in early September 2011 for Members to discuss additional queries. The Head of Finance highlighted four significant issues identified in the WAO report in relation to:

- how the value of the Council's housing assets were reflected in the accounts;
- the adequacy of accountancy provision for any equal pay liability, although the Council's position had not yet been agreed;
- improvements to the presentation of the Annual Governance Statement; and
- an 'emphasis of matter' note included in the Clwyd Pension Fund report to bring to the Committee's attention the risks on the valuation of unquoted investments.

The Head of Finance thanked WAO colleagues for their work in completing the audit over the Summer and recommended the Statement of Accounts to the Committee for approval.

Councillor M.J. Peers commented that as the draft Accounts had been presented earlier in the year prior to the final version being considered today, it may have been useful for Members to see the changes that had been agreed at the draft stage to show the differences between the two documents. The Head of Finance said this was a useful observation and added that the WAO reports on the audit of financial statements for Flintshire County Council and the Clwyd Pension Fund each contained an appendix showing a summary of corrections made to the draft accounts.

Mr Herniman of WAO provided further explanation on the lateness of the availability of the reports due to the amount of work in preparing and auditing the Statement of Accounts. He referred to the complexities resulting from changes to

the International Financial Reporting Standards (IFRS) which he said made Local Government accounting difficult and could result in similar delays in the future.

Audit of the Financial Statements Report for Flintshire County Council

Mr Herniman reported that an unqualified opinion would be issued, however a number of items had been identified as highlighted earlier by the Head of Finance. On the application of accountancy policy in relation to housing stock valuation (paragraph 11-15 of the WAO report), the Council had adopted the Beacon principle, currently valuing 20% of stock on a rolling basis. However, this was only valid if the sample was an accurate representation of the total stock which was not the case. This had resulted in the figures being overstated by £128M which was classed as a book-keeping error. The amount had been restated within the accounts, however a full revaluation would be required in the event that the housing stock was transferred following a ballot.

A number of small balancing items had been identified (paragraphs 17-18) along with some inconsistencies in the presentation of the accounts (paragraphs 19-23). Finance officers would be working with WAO colleagues to rectify these for next year.

A significant issue related to the Council's assessment of potential liability for equal pay claims (paragraphs 25-28) and WAO had obtained legal opinion that such payments should be pensionable although there were varying opinions on this nationally. Although the estimate had been updated, this should have been addressed earlier in the year at the draft stage for the final accounts. Mr Herniman was satisfied that a reasonable accounting estimate had been made but said that more work would be required to support this.

Councillor A.M. Halford was concerned about the overstatement on the valuation of housing stock and asked about any knock-on effect on services to tenants. Mr Herniman explained that around 21% of the stock had been valued and multiplied by five, however this did not give a representative sample of different types of housing and had resulted in the overestimate. He said there were no implications for services and that this was a book-keeping issue as the accounting policy had not been correctly applied. The Chief Executive expressed his disappointment at the error, particularly in view of the forthcoming housing ballot and any confusion that discussion over housing stock value may cause as an accounting issue. He reassured Members that there would be no impact on the Council's Asset Management Strategy for housing or reported modernisation costs.

In response to a further question from Councillor Halford on the valuations, Mr Herniman said it was his view that the valuers had done as they had been asked, in an appropriate manner, but that incorrect assumptions had been applied and misinterpreted in the accounts. The Chief Executive stressed that the situation was taken seriously and that a more robust model would be put in place in future. The Head of Finance added that officers had worked with auditors on resolving this and more detailed information could be brought to the Committee at a future date.

Councillor Peers referred to the issue on balancing entries (paragraph 17) and Mr Herniman said that following previous concerns, the Council had purchased Chartered Institute of Public Finance and Accountancy (CIPFA) software to help compile cashflow statements. The out of balance figure had since been reduced from £22M to £660K, however this initial figure would have been reduced further in the draft accounts if the software had been procured at an earlier stage. The Head of Finance said it was regrettable that this had not been dealt with earlier but a significant amount of work and resources had been required to deal with changes to the IFRS.

Audit of the Financial Statements for Clwyd Pension Fund

Mr Herniman advised that an unqualified opinion would be issued, and that an 'emphasis of matter' in Note 6 had been included in connection with the £218M in unquoted investments due to the inherent uncertainties of the value of these investments. He highlighted two issues in respect of pensionable equal pay provision (paragraphs 15-19) and delays with payments for pension entitlements (paragraphs 20-21).

In respect of the late pension payments, Councillor Halford referred to concerns arising from a previous review of pensions administration and asked why problems were still occurring. She commented on the hardship effect on pensioners and asked if the Council was liable to pay interest or compensation. Mr Herniman said that this related to the start of a pension so would only affect new pensioners. The Head of Finance confirmed that there were no issues about ongoing pension payments and that the Clwyd Pension Fund Panel regularly received updates on all pension matters. She said it was the Council's intention to pay pensions on time and that the number of people affected should be kept in context given that the fund served pensioners of three Local Authorities and a range of other admitted bodies. It was recognised that the delays had occurred due to a variety of issues including getting information from employing bodies to Pensions as well as delays within the Pensions Section. Work was being done to resolve this as quickly as possible. Councillor Halford requested a written indication of the number of potential compensation claims arising from these delays.

In relation to the WAO comment about the absence of organisation change, (paragraph 24), Councillor Peers sought assurances on when service standards would be met. Mr Herniman said it was his understanding that the implementation of the Finance Function Review would aim to address these issues and this would be followed up in the coming months. The Head of Finance said that the new structure for the Finance Division, which included Pensions, had been agreed in November 2010 and work was underway to implement this as soon as possible. This was nearing completion including advertising for additional resources to expand the section and replace temporary arrangements.

The Chairman asked that thanks be passed to all those involved in the preparation of the papers and the Head of Finance said that this extended beyond Finance to the whole of the Authority. The Chief Executive said that the additional

work arising from the IFRS changes should not be underestimated and thanked WAO colleagues for their support and guidance in highlighting issues.

RESOLVED:

(a) That the final version of the Statement of Accounts 2010/11 be recommended to County Council; and

(b) That the reports from the Wales Audit Office be noted.

24. **CERTIFICATION OF GRANT CLAIMS AND RETURNS 2009/10**

The Head of Finance presented the report to inform Members of the grant claim certification for the year ended 31 March 2010. The Wales Audit Office (WAO) report on this had been attached as an appendix to the report.

Ms Hughes from WAO advised that the Council had submitted 32 grant claims for 2009/10, including 12 which had been qualified and eight amended. Some issues were common to other Local Authorities but improvements were needed in relation to i) claims being supported by adequate working papers, ii) queries responded to on a timely basis and iii) contracts not amended in accordance with Standing Orders. An agreed Joints Grants Protocol was attached to the report, together with a Grant Completion Checklist which would help to address some of the issues identified. Ms Hughes added that the WAO charged on an hourly basis for grant work and therefore any such delays would impact on the fees.

Councillor A.M. Halford sought clarification on the reasons for delays in returning claims and verification of information (paragraphs 21-24) and the repercussions of the asset register not being properly maintained (paragraph 33). Ms Hughes explained that delays had been due to the lack of supporting papers provided by the Council and difficulties in being directed to the relevant officer to resolve queries. She was confident that implementing the Grant Completion Checklist would ensure that all relevant working papers were available on files which would enable WAO to complete the audit without delay. She highlighted the importance of properly maintaining the asset register, particularly for disposal of assets and said that problems may have arisen due to officers not realising that this needed to be done for all contracts, including those in relation to grant monies.

Following a query from Councillor G.H. Bateman on Exhibit 1 of the report, it was explained that the chart indicated the reasons for the 12 qualified grant claims and that some of these had more than one reason. In response to a further question, Ms Hughes said she considered a total of 20 qualified and amended claims out of 32 to be a high figure. Councillor Bateman asked if the Council had a corporate grants officer and whether a corporate grants register was kept up-to-date. The Corporate Finance Manager explained that although the Council did not have a corporate grants officer, each Directorate had their own officer with responsibility for grants and a corporate grants database was controlled by Finance and accessible to other officers. He felt that the database had not been

used as well as it could have been, but this would be reviewed as part of the Corporate Finance service plan.

Councillor Q.R.H. Dodd said that when the accounts were signed off for next year, a comment should be included to report on progress with the inconsistencies in grants, for the benefit of Audit Committee Members.

The Chief Executive said it was important to differentiate between grants received via the Welsh Government (WG) or its agencies, and those competitive grants that the Council pursued. Following WAO comments on delays due to gathering papers and seeking officer responses to queries, it was noted that departments outside Finance were also involved in the grants process and the Chief Executive said that he and the Head of Finance would look to prevent any future delays.

In response to a question from Councillor Bateman on a delay in the audit for the HRA Subsidy for 2009/10 requested by WG, Ms Hughes explained that this was a delay by the awarding body in agreeing certification and was a national issue affecting all Local Authorities.

Councillor M.J. Peers asked about the control and customisation of the Grant Completion Checklist. He referred to the Accountant Declaration and suggested that this could be allocated a reference number for the claim to tighten up controls. It was explained that the WAO had provided the Checklist which comprised documents to be made available on the file to auditors. The Checklist was to become a working document for Flintshire and could therefore be customised. Ms Hughes agreed to liaise with the Corporate Finance Manager on the suggestion for a reference number.

On the 2009/10 claims and returns certified to date, Councillor Bateman referred to that for Communities First (RG02). The Head of Finance explained that errors had occurred due to the people dealing with the claim misunderstanding what paperwork needed to be kept, however this had now been resolved.

In response to a question from Councillor Halford on the winding up of A D Waste and any payment to a Member, the Chief Executive said that specific information could be provided to Councillor Halford outside the meeting.

In response to a query from Councillor Bateman on the qualified claims shown on page 22, Ms Hughes said it had been identified on four different claims that grants had not been awarded in line with conditions in the Council's Standing Orders. She said this was a non-compliance issue and that all grants officers should be reminded that conditions should be met for claims using grant monies.

RESOLVED:

That the content of the Grant Claim Certification for 2009/10 be noted.

25. HOUSING AND COUNCIL TAX BENEFITS UPDATE REPORT

The Head of Finance presented the update report on the final outcome of the Wales Audit Office (WAO) 2009/10 Housing and Council Tax Subsidy Audit and progress made in relation to the Benefit Action Plan. This had been produced to deal with the issues arising from the reports to improve the standard of the Benefit Service and to maximise income to the Council through subsidy payments.

It had previously been reported that the £397,000 projected loss of subsidy for failure to secure rent officer referral had been reduced to £40,000. Further work between the Council, WAO and Department of Work & Pensions (DWP) had further reduced this figure to £10,000 subject to DWP acceptance. The Head of Finance gave an assurance that rent officer referrals were being dealt with on an ongoing basis to claim the correct amount of subsidy. She also highlighted joint working with Council officers and the DWP Performance & Development Team (PDT) in making improvements to the service, shown in paragraph 3.02 of the report.

On the Benefits Improvement Plan, Councillor M.J. Peers sought clarification on IT issues and also suggested that a set standard may be helpful for those carrying out scanning and indexing. It was explained that the Benefits service was a major user of IT software and that some performance issues had been identified earlier in the year following difficulties in extrapolating information. Officers were working with the software supplier to resolve this, in addition to holding discussions with some Authorities in England on their use of the same software. It was explained that the DWP PDT had identified improvements in scanning and indexing processes, and that a team, rather than individuals, was responsible for carrying out this work to the same standard as set out by management.

The Chairman queried references to 'outer offices' in paragraph 3.02 of the report. The Head of Finance said that this related to the Flintshire Connects project to ensure that the workforce was prepared to deal with customers' needs.

In connection with Local Housing Allowance changes, Councillor A.M. Halford enquired about the Council's responsibility to make up benefit shortfalls in exceptional cases. The Head of Finance explained that notice had been given on benefit changes to allow people to prepare for these changes from January next year. A Discretionary Housing Budget was available to provide transitional, but not ongoing, help for people with particular issues at that point in time. Officers were working with a range of agencies including the voluntary sector on how people could be assisted to deal with the change in circumstances.

The Chief Executive said there was concern about the impact of these national benefit reforms. He stated the importance of noting the outcomes of this report on progress made in management of people and systems in the Benefits service.

RESOLVED:

(a)   That the report be noted; and

(b)   That a progress report be made to the next Audit Committee meeting on the Action Plan and the 2010/11 Subsidy Claim.

26.   TREASURY MANAGEMENT UPDATE

The Clwyd Pension Fund Manager presented the update report on matters relating to the Council's Treasury Management Policy, Strategy and Practices 2011/12 to the end of August 2011.

He stated that in the current financial climate, it was important to ensure that appropriate steps were being taken in terms of risk with the Council's deposits. There was no further update on Landsbanki following the recent Court hearings, however a communication was expected in October 2011.

Councillor M.J. Peers shared the officers' approach in relation to risk and referred to the good rates of interest shown on the list of the Council's investments on Appendix 2 to the report. On the mid year report, he enquired about the rationale for two separate investments with the Bank of Scotland of £2M each at the same rate of 2.65% and the potential to increase the £30M limit for non-specified investments. The Clwyd Pension Fund Manager said that the two separate deals for investments of £2M each had been due to cashflow issues in that particular period. The limit was not likely to be increased due to the credit risk.

RESOLVED:

(a)   That the report be noted; and

(b)   That the Treasury Management Mid Year Report 2011/12 be presented to the Executive on 18 October 2011.

27.   BRIBERY ACT 2010

The Democracy & Governance Manager introduced the report to advise of the implications of the new legislation and to make recommendations appropriate to the Council.

The report highlighted where the offences were detailed in the four sections of the Bribery Act and the implications for the Council. The Democracy & Governance Manager explained that the Officers' Code of Conduct would require amendment to refer to the new Act, however no changes were needed for the Members' Code of Conduct. He suggested that the third recommendation be changed to 'Liaise with the Welsh Local Government Association (WLGA) and RSM Tenon Plc to see that Flintshire takes appropriate steps to prevent bribery.'

Councillor Q.R.H. Dodd asked if the Act placed greater or less emphasis on the responsibility of line managers. The Democracy & Governance Manager said that neither was the case, as everyone needed to be aware of the legislation to avoid complacency. He felt this was an opportunity to remind officers and Members of their responsibility.

The Chief Executive said that any legal case on bribery would be rare. Any allegation of "collusion" between employees and contractors could be deemed a failing in duty but this was more likely to be a performance issue rather than a legal one.

Mr Herniman highlighted paragraph 3.03 of the report which indicated an increased emphasis on corporate offences and the implications if no arrangements were put in place to avoid this. The Democracy & Governance Manager explained that technically, the Council did not fall within the definition of a commercial organisation, nevertheless preventative measures needed to be taken.

The earlier suggestion made by the Democracy & Governance Manager to amend the third recommendation was then agreed by the Committee.

RESOLVED:

(a)   That the summary of the Bribery Act's offences be noted;

(b)   That the implications of the Act on Local Authorities be noted; and

(c)   To liaise with the Welsh Local Government Association (WLGA) and RSM Tenon Plc to see that Flintshire takes appropriate steps to prevent bribery.

28.   DURATION OF MEETING

The meeting commenced at 10.00am and finished at 11.50am.

29.   ATTENDANCE BY MEMBERS OF THE PRESS AND PUBLIC

There was one member of the press in attendance.

…………………………………..
Chairman

11

SUMMARY OF DECLARATIONS MADE BY MEMBERS IN ACCORDANCE WITH FLINTSHIRE COUNTY COUNCIL'S CODE OF CONDUCT

AUDIT COMMITTEE	DATE: 28 SEPTEMBER 2011

MEMBER	ITEM	MIN. NO. REFERS
Cllr I B Roberts	5 - Audit of the 2010/11 Financial Statements : Clwyd Pension Fund - Report by Wales Audit Office (WAO)	23
Cllr I B Roberts	6 - Certification of Grant Claims and Returns 2009/10	24

FLINTSHIRE COUNTY COUNCIL

AGENDA ITEM NUMBER: 4

REPORT TO:	**AUDIT COMMITTEE**
DATE :	**01 NOVEMBER 2011**
REPORT BY:	**CHIEF EXECUTIVE**
SUBJECT :	**RISK MANAGEMENT UPDATE**

1.00   PURPOSE OF REPORT

1.01   To advise Members of the approaches being taken in risk management.

1.02   To assure Members of the arrangements in place for business continuity.

2.00   BACKGROUND

2.01   Risk Management Update reports are reported to Audit Committee.

3.00   CONSIDERATIONS

3.01   **Business Continuity Management**

Flintshire has experienced severe winters in 2009/10 and 2010/11 with extended periods of snow, ice and very low temperatures (-10C daytime, -20C night time), with high incidence of blocked roads, heating system failures, burst pipes, school closures causing child care issues and a national shortage of salt for gritting. This has taught some very real lessons and over the last two years Flintshire has developed a more resilient approach to business continuity and during the last year has incorporated severe weather response within its Corporate Business Continuity Plan and Mission Critical Plans. The Winter Maintenance Policy has been revised and will be in operation from the beginning of the 2011/12 winter season.

3.02   In September 2010 the organisation tested its response to external incidents. "Exercise Phased Out" tested the resilience of the Corporate Business Continuity Plan and our Mission Critical Plans. To keep business continuity alive a further exercise (Exercise Coldfeet) was developed to enable the Corporate Management Team to assess the operational capacity of our Mission Critical Plans. The exercise aimed to test the resilience of these plans, paying particular attention to winter resilience, alternative accommodation requirements and ICT replacement facilities, and to identify any other shortfalls. The exercise was held on 18th October 2011 and all planholders and authors were invited to attend. The session was also an opportunity for newly appointed staff, with responsibility for Business Continuity in their remit, to gain knowledge and practical experience of business continuity management requirements.

3.03   A verbal update on the main outcomes of the Mission Critical Plan testing will be given at the meeting.

Date: 24/10/2011

3.04 **Strategic Assessment of Risk and Challenges (SARC)**

At a previous Audit Committee, Members requested that future Risk Management reports include a summary on the current position together with any significant issues. A summary of the SARC Red, Amber, Green status (RAG) at the end of Quarter 1 (June 2011) is attached at Appendix 1.

3.05 Analysis of the Quarter 1 SARC shows that out of the 52 risks currently identified one (1.9%) is high (red) compared to two at the end of 2010/11. This can be explained by good progress being made on the mitigating actions for CD23 - Procurement of Independent Sector placements for looked after children thus decreasing the RAG status to medium (amber). Three (5.7%) risks have decreased from medium (amber) to low (green). Further detail on the high (red) risk can be found at 3.03.

3.06 The one high (red) risk is:-

- CD20 School Buildings/School Modernisation
The condition, suitability and sufficiency of education assets, backlog of known repair and maintenance works. Historical mismatch of asset management plan to capital programme and changing demographics impact on supply of school places and suitability of education assets. Despite significant increases in the repair and maintenance budget, a significant backlog will remain for the foreseeable future. Pressure on the repair and maintenance budget will increase with the reduction in spending due to the economic climate. Actions to mitigate the risks are progressing, however this is a long term risk and will take many years to mitigate, therefore the risk status has been evaluated as high (red). School modernisation/organisation is subject to consideration of the consultation process and timeline by the Council's Executive as agreed by the County Council in August.

3.07 Further work is continuing in Quarter 2 on the current periodic Risk Review, which has been undertaken to ensure that any developments or issues are reflected in the risks. This could mean a deletion, merger, significant or general update of the risk plus consideration of additional SARC risks which may be required. This work will be reported on in the Quarter 2 report and the SARC document produced using the updated information. Work in progress information is appended at Appendix 2.

3.08 During a recent internal audit of Risk Management, Partnership Risk and the integration of the Corporate Risk Management system into the Council's adopted Project management system were identified as significant issues. The collation of a comprehensive Partnership List has started to address this. The Partnership Governance Framework which includes risk management as developed for our Strategic Partnerships, will be applied to ensure that risks are identified, monitored and reviewed and that the partnerships meet the priorities of the Council. The Corporate Risk Management approach is being integrated into the Council's Project Management system using the Voluntary Sector Core Funding Review as a pilot.

Date: 24/10/2011

The Risk Management Strategy and the Project Management guidelines will be updated to reflect the outcomes, ensuring that the two systems are aligned.

4.00 RECOMMENDATIONS

4.01 Members to endorse the approaches being taken in risk management.

4.02 Members to gain assurance from the business continuity arrangements in place.

5.00 FINANCIAL IMPLICATIONS

5.01 None as a direct result of this report.

6.00 ANTI POVERTY IMPACT

6.01 None as a direct result of this report.

7.00 ENVIRONMENTAL IMPACT

7.01 None as a direct result of this report.

8.00 EQUALITIES IMPACT

8.01 None as a direct result of this report.

9.00 PERSONNEL IMPLICATIONS

9.01 None as a direct result of this report.

10.00 CONSULTATION REQUIRED

10.01 Corporate Management Team, Audit Committee (process), Scrutiny Committee (detail).

11.00 CONSULTATION UNDERTAKEN

11.01 Corporate Management Team, Audit Committee, Scrutiny Committee

12.00 APPENDICES

12.01 SARC RAG summary status - Appendix 1
12.02 SARC Risk Review - Appendix 2

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985
BACKGROUND DOCUMENTS

Date: 24/10/2011

Strategic Assessment of Risks and Challenges

Contact Officer: Victoria Woolf
Telephone: 01352 702249
E-Mail: victoria_woolf@flintshire.gov.uk

Strategic Assessment of Risks & Challenges' RAG Summary (Refresh)

Risk Reference	Risk Title	2010-2011				
		Q1	Q3	Q4	Q1	
	Community Leadership	June 10	Dec 10	Mar 11	June 11	Predictive Green/Amber
CL03	Voluntary Sector Compact and Grants Review	G	G	G	G	MAR 2010
CL04	Affordable Housing	A	A	A	A	TBC
CL05	Social Care For Older People	A	A	A	A	TBC
CL07	Relationship with Local Health Board & Public & Primary Healthcare	A	A	A	A	TBC
CL08	Climate Change & Flood Risk Management		A	A	A	TBC
CL09	Economic Regeneration		A	A	A	TBC
CL10	Decline of Town Centres		G	G	G	SEP 2010
CL11	Integrated and Public Transport Infrastructure (External)	A	G	G	A	DEC 2012
CL12	Skills Needs of Employers		G	A	A	APR 2012
CL14	North Wales Regional Waste Treatment Partnership		A	A	A	2016/17
CL15	Clwyd Theatr Cymru (CTC)	NA	NA	A	A	TBC
Risk Reference	Council Delivery	June 10	Dec 10	Mar 11	June 11	Predictive Green/Amber
CD02	Streetscence	A	A	A	A	DEC 2011
CD03	Transistion from UDP to LDP	A	A	A	A	TBC
CD04	Planning Protocol	A	A	A	G	MAY 2011
CD05	Highways Infrastructure	A	A	A	A	TBC
CD06	Transport Arrangment For Service Users	A	A	A	A	TBC
CD07	Depot Provision	A	A	A	A	DEC 2013
CD08	Connah's Quay, Shotton & Deeside Renewal Area	A	A	A	A	TBC
CD10	Leisure - Future Provision	A	A	A	A	TBC
CD12a	Housing Strategy	A	A	A	A	SEP 2011
CD12b	Housing Management	A	A	A	A	DEC 2011
CD12c	Housing Repairs and Maintenance Services	A	A	A	A	APR 2011
CD12d	Homelessness	A	A	A	A	TBC
CD12e	Sheltered Housing	A	A	A	A	MAR 2012
CD14	Housing Ballot	A	A	A	A	JUN 2011
CD19	Gypsies and Travellers	R	R	A	A	TBC
CD20	School Buildings/School modernisation	R	R	R	R	APR 2018
CD22	School Effectiveness Framework and School Improvement Service	A	A	G	G	MAR 2011
CD23	Procurement of Independent Sector placements for looked after childre	A	R	R	A	TBC
CD24	Social Care Recruitment and Retention of Staff	A	A	A	G	TBC
CD26	Disabled Facilities Grants	A	A	A	A	MAR 2012
CD27a	Waste Management Targets	A	A	A	A	2016/17
CD27c	Waste Management Operations	A	A	A	A	2016/17
CD27d	Waste Management (AD Waste)	A	G	G	G	SEP 2010
CD34	Severe Winter Weather		A	A	A	TBC
CD35	Grant Funding		R	A	A	TBC
CD37	Food Waste Treatment project		A	A	A	2015/16
Risk Reference	Council Governance	June 10	Dec 10	Mar 11		Predictive Green/Amber
CG04	Risk Management	A	A	G	G	APR 2011
CG05	Asset Management	G	A	A	A	2015/16
CG06	Medium Term Financial Strategy	A	A	A	A	TBC
CG07	Financial Management and Control	A		A	A	TBC
CG08	ICT Strategy	G	A	A	A	TBC
CG09	Information Governance	A	A	A	A	TBC
CG10	Human Resources and Management	A	A	A	A	TBC
CG11	Single Status and Terms and Conditions of Employment	G	A	A	A	TBC
CG12	County Hall Campus Management	A	G			SEP 2010
CG13	Customer Focus	G	G	A	G	JUN 2011
CG14	Code of Corporate Governance	A	G	DG	DG	JUN 2011
CG18	Procurement	G	A	A	A	TBC
CG19	Business Continuity (including Winter Disruption)	A	A	A	G	APR 2011
CG20	Business Performance of Semi Commercial Functions	R	A	A	A	TBC
CG21	Government Spending Review		R	A	A	TBC

Risk Review Aug 2011

	Reference	Current Title	Current RAG (as at Mar 2011)	Proposed RAG as at Q1	Overview and comment	Existing Green Predictive	Proposed Green Predictive	Secondary Lead
6	CL03	Voluntary Sector Compact and Grants Review	G		DELETE	Mar-09		Karen Armstrong
7	CL04	Affordable Housing	A	A	BROADLY SAME / UPDATE Review performance	Oct-11		Clare Budden
8	CL05	Social Care for Older People	A	A	RADICAL UPDATE Focus on: 1. National Socaial Care Ministerial Review Outcomes (WG policy) 2. Transforming Adult Social Care 3. Impact of regional collaboration	TBC		Maureen Mullaney
9	CL07	Relationship with Local Health Board and Impacts on Public & Primary Health	A	A	BROADLY SAME / UPDATE Focus on 'Localities'	Apr-12		Alan Buttereworth
10	CL08	Climate Change & Flood Risk Management	A	A	BROADLY SAME / UPDATE Focus on LSB project	TBC		Andy Farrow/Neal Cockerton
11	CL09	Economic Regeneration Strategy	A	G	DELETE AND RADICAL UPDATE Revisit from 'economy' perspective as opposed to 'strategy'.	TBC		Dave Heggarty
12	CL10	County Town Network Regeneration & Protection	G	G	BROADLY SAME / UPDATE Focus on completion and delivery of Master Plans	Sep-10		Dave Heggarty
13	CL11	Integrated and Public Transport Infrastructure (External)	A	A	BROADLY SAME / UPDATE Focus on: 1. Taith priorities and programme 2. Road studies e.g. Queensferry 3. Civil Parking Enforcement in county towns	Dec-12		Neal Cockerton
14	CL12	Skills Needs of Employers	A	?	RADICAL UPDATE Review of real progress needed	Apr-12		Elwyn Davies
15	CL14	North Wales Regional Waste Treatment Partnership (Waste Management Procurement)	A	A	BROADLY SAME / UPDATE	2016/17		Steve Jones
16	CL15	Clwyd Theatr Cymru (CTC)	A	A	BROADLY SAME / UPDATE	TBC	Mar-12	Julia Grimes
17					**Council Delivery**			
18	CD02	Streetscence	A	A	BROADLY SAME / UPDATE	Dec-13		Steve Jones
19	CD03	Transistion from UDP to LDP	A	A	BROADLY SAME / UPDATE Update final date and green predictive	TBC		Andy Farrow

	B	C	D	E	F	G	H	I
20	CD04	Planning Protocol	A	G?	BROADLY SAME / UPDATE Intent and actions achieved	May-11		Andy Farrow
21	CD05	Highways Infrastructure	A	A	BROADLY SAME / UPDATE Fccus on capital funding issues	TBC		Steve Jones
22	CD06	Transport Arrangements for Service Users	A	A	BROADLY SAME / UPDATE Update from regional project	TBC		Neal Cockerton
23	CD07	Depot Review	A	A	BROADLY SAME / UPDATE Update final date and green predictive	Dec-13		Neal Cockerton
24	CD08	Connah's Quay, Shotton & Queensferry Housing Renewal Area	A	G	BROADLY SAME / UPDATE	TBC		Clare Budden
25	CD10	Leisure - Future Provision	A	A	SIGNIFICANT UPDATE Split out as: CD10a Leisure - revenue funding CD10b Leisure - capital projects CD10c Leisure - Play Strategy	Jun-11		Paul Jones
26	CD12a	Housing Strategy	A	A	BROADLY SAME / UPDATE	Sep-11		Clare Budden
27	CD12b	Housing Management	A	A	BROADLY SAME / UPDATE	Dec-11		Clare Budden
28	CD12c	Housing Repairs and Maintenance Services	A	G	BROADLY SAME / UPDATE	Apr-11	Dec-11	Clare Budden
29	CD12d	Homelessness	A	A	BROADLY SAME / UPDATE Update on impact of Welfare Reform including: 1. good market intelligence 2. RSL's on referrals 3. rapid preventative and response	TBC		Clare Budden
30	CD12e	Sheltered Housing	A	G?	BROADLY SAME / UPDATE Earler completion date than March 2012?	Mar-12	Earlier?	Clare Budden
31	CD14	Housing Ballot	A	A	BROADLY SAME / UPDATE Reflect risks dependent on outcome i.e. 1. Yes vote - risks in transition 2. No vote - meeting WHQS in timescale to meet WG requirements.	Oct-11		Clare Budden
32	CD19	Gypsies and Travellers	A	A	BROADLY SAME / UPDATE	TBC		Karen Armstrong
33	CD20	School Buildings/ School Modernisation	R	R	BROADLY SAME / UPDATE Reduce text: focus on 2 elements: 1. Consultation Strategy 2. National capital funding	Apr-18	TBC	Tom Davies
34	CD22	Learning and Development	G	A	DELETE AND ADD NEW RISK School Improvement - Regional Project Focus on project completion and transistion arrangements	Mar-11		Elwyn Davies
35	CD23	Procurement of Independent Sector Placements for Looked After Children	R	R	BROADLY SAME / UPDATE	TBC	AMBER by Apr-12	Neil Ayling/Ian Budd

	B	C	D	E	F	G	H	I
36	CD24	Social Care Recruitment and Retention of Staff	G		DELETE	TBC		Alan Butterworth
37	CD26	Disabled Grant Facilities	A	A	BROADLY SAME / UPDATE	TBC		Clare Budden
38	CD27a	Waste Management (Targets)	A	A	MERGER Combine CD37 - Food Waste (timetable needs updating)	2016/17		Steve Jones
39	CD27c	Waste Management (Operations)	A	A	MERGER Combine with CD27d Focus on: 1. Impact of Streetscene Review 2. Transition to new services 3. Vulnerability of WG grant	2016/17		Steve Jones
40	CD27d	Waste Management (AD Waste)	G	A		Sep-10		Steve Jones
41	CD34	Impact of Severe Winter Weather	A	G	BROADLY SAME / UPDATE Revise based on business continuity, budget and performance.	tbc		Steve Jones
42	CD35	National Grants	A	A	BROADLY SAME / UPDATE Include national certainty in advance as part of indicative WG settlements.	TBC	Mar-12	Kerry Feather
43	CD37	Food Waste Treatment Project	A		MERGER Combine with CD27a	2016/17		Steve Jones
44		**Council Governance**						
45	CG04	Risk Management	G	G	DELETE	Mar-11		Vicki Woolf
46	CG05	Asset Management	A	A	BROADLY SAME / UPDATE Strategic focus for this risk (now CG05a) with New risk CG05b of Asset Rationalisation (see CG12 below)	2015/16		Neal Cockerton
47	CG06	Medium Term Financial Strategy	A	A	BROADLY SAME / UPDATE Update re. MTFP	TBC	Mar-12	Kerry Feather
48	CG07	Financial Management and Control	A	A	BROADLY SAME / UPDATE Include MTFP activity as well as FFR structure review	TBC	Mar-12	Kerry Feather
49	CG08	ICT Strategy	A	A	BROADLY SAME / UPDATE	TBC		Chris Guest
50	CG09	Information Governance	A	A	BROADLY SAME / UPDATE	TBC		Chris Guest
51	CG10	Human Resouces and Management	A	A	BROADLY SAME / UPDATE Revise Title to reflect 'People Strategy'. Content to incorporate People Strategy workstreams including HR and Management	TBC		Helen Stappleton
52	CG11	Terms and Conditions of Employment	A	A	BROADLY SAME / UPDATE Revise to be more explicit about: 1. Single Status 2. Equal Pay 3. Part 3 terms and conditions	TBC	Oct-12	Helen Stappleton
53	CG12	County Hall Campus Management	G		DELETE and NEW RISK of Asset Rationalisation CG05b	Sep-10		Neal Cockerton

	B	C	D	E	F	G	H	I
54	CG13	Customer Focus	A	A	BROADLY SAME / UPDATE Focus on Customer Services Strategy workstreams	Jun-11		Chris guest
55	CG14	Code of Corporate Governance			DELETE	Jun-11		Anwen Jones
56	CG16	Management Change and Organisational Instability and Succession Planning	A	A	BROADLY SAME / UPDATE Change title to Workforce and Succession Planning	TBC		Helen Stappleton
57	CG18	Procurement	A	A	SIGNIFICANT UPDATE Reflect: 1. Strategic; local and collaboration 2. Contropl of procuremetn spend 3. Technologies i.e. e-procurement	TBC		Chris Guest
58	CG19	Business Continuity	A	G	BROADLY SAME / UPDATE Focus on performance: 1. Post re-testing outcomes 2. Post winter 11/12	Apr-12		Vicki Woolf
59	CG20	Business Performance of Semi Commercial Functions	A	A	BROADLY SAME / UPDATE	TBC		Karen Armstrong
60	CG21	Government Spending Review	A		DELETE and NEW RISK of Flintshire Futures Programme Management: 1. Scale and complexity 2. Regional collaboration 3. Difficult decisions 4. Capacity for decisions and transition	TBC		Karen Armstrong

REPORT TO:	**AUDIT COMMITTEE**
DATE :	**01 NOVEMBER 2011**
REPORT BY:	**HEAD OF FINANCE**
SUBJECT :	**OPERATIONAL AUDIT PLAN AND RECOMMENDATION TRACKING**

1.00   PURPOSE OF REPORT

1.01   To inform Members of progress against the operational plan for 2011/12. The plan is attached (Appendix A). A summary of the changes from the original plans is attached (Appendix B). This also shows amendments reported to previous Audit Committee meetings. The results of the current recommendation tracking since the previous Audit Committee are also attached (Appendices C and D).

2.00   BACKGROUND

2.01   The status of all projects at 14th October 2011 is included in the operational plans. The plan shows the agreed timing for the individual projects where it is known. The recommendation tracking provides details of all recommendations tracked since the previous Audit Committee.

3.00   CONSIDERATIONS

3.01   Work has commenced on the 2011/12 plan. At the present time nine audits have been completed to draft report stage. However, the department continues to be affected by secondments and is currently implementing the restructure as part of the Finance Function Review. Backfill and temporary cover has been arranged, but there is still a need to review the plan for the remainder of the year. This will be carried out in consultation with Directorates and Corporate Services and a revised plan produced which will be sufficient to meet regulatory requirements and will target major risk areas. The plan will be presented to the Audit Committee at its December meeting.

3.02   A summary of recommendation tracking is given in Appendix C. All responses have been received from management and the detailed responses are given in Appendix D. This also includes the test results that led to the recommendations and the date of the original audit report.

3.03   Only one uncleared recommendations has now been tracked more than five times. It relates to the revision of Contract Procedure Rules. These are now being developed nationally.

4.00   RECOMMENDATIONS

4.01   The Committee is requested to consider the report.

5.00   FINANCIAL IMPLICATIONS

5.01   None.

6.00   ANTI POVERTY IMPACT

6.01   None.

7.00   ENVIRONMENTAL IMPACT

7.01   None.

8.00   EQUALITIES IMPACT

8.01   None.

9.00   PERSONNEL IMPLICATIONS

9.01   None.

10.00   CONSULTATION REQUIRED

10.01   None.

11.00   CONSULTATION UNDERTAKEN

11.01   None.

12.00   APPENDICES

12.01   Operational Plan 2011/12
        Amendments to the plans
        Audit Tracking Summary
        Audit Tracking Detail

**LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985
BACKGROUND DOCUMENTS**

            None.

Contact Officer: David Webster
Telephone: 01352 702248
E-Mail: david_webster@flintshire.gov.uk

Date: 24/10/2011

Internal Audit Operational Plan 2011/12

CORPORATE

Risk Based Coverage			
Risks / Source	**Risk Area**	**Days**	**Status**
Council Governance			
4	Risk Management. Effective corporate systems for risk management and business continuity	10	FEB
18	Procurement Effective and cost efficient local, regional and national procurement	20	DRAFT
Coverage for External Audit Reliance or to fulfil Regulatory Requirements			
Systems		**Days**	**Status**
Performance Indicators		20	OCT
Other Internal Audit Coverage			
Topic		**Days**	**Status**
Corporate Governance		10	TBA
Collaborative Working		10	TBA
Theatre Clwyd		10	TBA
Advisory / Consultancy work			
Topic		**Days**	**Status**
Flintshire Futures		50	WIP
Lean Team		50	WIP
	Total	180	

FINANCE

Risk Based Coverage			
Risks/ Source	**Risk Area**	**Days**	**Status**
Council Governance			
CG06	Medium Term Financial Strategy and Plan	20	DRAFT
Coverage for External Audit Reliance or to fulfil Regulatory Requirements			
Systems		**Days**	**Status**
Main Accounting		40	JAN
Housing Benefit		20	FINAL
Council Tax and NNDR		20	NOV
Capital Programme		20	MAR
Treasury Management		15	DEC
Cash and Banking		20	SEP
Other Internal Audit Coverage			
Topic		**Days**	**Status**
Enforcement		20	FEB
Housing Benefit Subsidy		15	WIP
Financial Management and Control		15	WIP
Insurance		10	DRAFT
Corporate Grants		15	JAN
Leasing		15	DEC
	Total	245	

PENSION FUND

Coverage for External Audit Reliance or to fulfil Regulatory Requirements			
Systems		**Days**	**Status**
Pensions Administration		20	JAN
Pension Contributions		20	FEB
	Total	40	

LEGAL AND DEMOCRATIC SERVICES

Other Internal Audit Coverage		
Topic	**Days**	**Status**
Electoral Register	10	JAN
Data protection	10	JAN
RIPA Compliance	10	DEFERRED
Registration of Charges	15	DRAFT
Total	45	

HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

Coverage for External Audit Reliance or to fulfil Regulatory Requirements		
Systems	**Days**	**Status**
Payroll & HR System	30	FEB
Other Internal Audit Coverage		
Topic	**Days**	**Status**
Absence Management and Return to Work	10	DRAFT
Agency Staff	15	OCT
People Strategy	10	NOV
Single status – costing of pay model	15	MAR
Advisory / Consultancy work		
Topic	**Days**	**Status**
Midland Trent: Phase 2	15	ONGOING
Total	95	

INFORMATION AND COMMUNICATIONS TECHNOLOGY

Risk Based Coverage			
Risks / Source	**Risk Area**	**Days**	**Status**
9b	Information Governance Information protects and manages the Councils information assets.	30	ONGOING
Other Internal Audit Coverage			
Topic		**Days**	**Status**
Software Licences		10	OCT
Self Service Passwords		5	WIP
Development Standards		15	JAN
IT Training Unit		10	OCT
Registrars		10	NOV
Customer Complaints		20	OCT
Operations Management		20	DEC
Total		120	

LIFELONG LEARNING

Coverage for External Audit Reliance or to fulfil Regulatory Requirements		
Systems	**Days**	**Status**
Grants	20	ONGOING
Other Internal Audit Coverage		
Topic	**Days**	**Status**
Pupil Statistics – Central Control	15	NOV
Youth & Community	15	DEC
Facilities Services – Catering Services	20	JAN
Schools Corporate Governance	15	OCT
CRB Checks	10	WIP
Transport	15	OCT

Advisory / Consultancy work		
Topic	**Days**	**Status**
Leisure Strategy	5	ONGOING
Control Awareness Sessions New Heads and Governors	15	ONGOING
Develop audit presence on schools infonet	5	TBA
Schools Audits		
Central reviews	30	ONGOING
Risk based thematic reviews	30	ONGOING
Control and Risk Self Assessment	10	ONGOING
Total	205	

COMMUNITY SERVICES

Other Internal Audit Coverage		
Topic	**Days**	**Status**
Blue Badges	5	FINAL
Asset Management non-HRA	10	FEB
Humanitarian Response Planning	10	NOV
Governance Arrangements	5	WIP
Day Services	10	OCT
Homecare	10	TBA
Appointeeships	15	WIP
Work Ticket Validation	10	DEC
Private Sector Housing	15	JAN
Rent Arrears	15	MAR
Private Rented Sector	10	JAN
Family Information Service	10	WIP
Child Care Development	15	WIP
Re-letting Empty Properties	10	NOV
Total	150	

5

ENVIRONMENT

Risk Based Coverage			
Risks/ Source	**Risk Area**	**Days**	**Status**
CL08	Climate Change and flood risk management.	5	WIP
CL09	Regeneration Partnership	5	WIP
CL10	County Town Network Regeneration and Protection	20	WIP
Council Delivery			
CD02	Public Protection **Statement of the Priorities of the Administration** 2010-12: To improve Council enforcement particularly in environmental services, the cleanliness of the 'public realm' and in planning development control	20	DRAFT
Council Governance			
CG05	Asset Management	25	NOV
Operational			
	Planning	20	JAN
	Traffic Management Act	15	WIP
	Communities First	10	MAR
Other Internal Audit Coverage			
Topic		**Days**	**Status**
Streetscene		20	MAR
3rd Party Claims		10	WIP
Planning – Appeals		15	WIP
Planning – Enforcement		15	MAR
Subsidised Bus Services		10	WIP
Income from Fees and Charges		15	DRAFT
	Total	205	

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT		
Pro-active fraud work and NFI	50	
Provision for investigations	100	
Provision for ad-hoc requests from Directorates	100	
Audit Development - IDEA	30	
Total	280	
Overall Total	1565	

<u>Amendments to the Operational Plan</u>

Audits added to the plan

Carbon Reduction Commitment
Regulatory requirement to provide Internal Audit assurance of reporting under the carbon reduction commitment scheme.

Affordable Housing
In agreement with management, after request from Audit Committee

Rural Development Plan (RDP) Grant
Request by Head of Regeneration to review systems and controls for the management of the RDP.

<u>Amendments reported to previous Audit Committee meetings</u>

Audits deferred

RIPA Compliance
The Office of Surveillance Commissioners will be reviewing this during 2011.

Implementation Status of Limited Assurance Reports Issued

Title	Report Reference	Date Issued	Recommendations				Response Received	Recommendations		
			Category	Made	Previously Implemented	Previously Deferred		Due By 05.09.11	Imp	NOT Imp
CORPORATE										
	CD0500P1	26.01.11	Fundamental	1	0	1		1	0	1
Use of Consultants			Significant	10	4	1	YES	6	0	6
FINANCE										
	FL0070M1	23.09.09	Fundamental	0	0	0		0	0	0
Procurement			Significant	6	2	4	YES	1	0	1
Housing Benefits WAO	FD0615P1	25.08.10	Fundamental	0	0	0		0	0	0
			Significant	2	0	2	YES	2	0	2
	FD0040P1	20.04.11	Fundamental	1	0	1		1	1	0
MTFS			Significant	4	0	1	YES	2	0	2
LEGAL & DEMOCRATIC										
Employment Practices Codes	LD0220N1	25.03.10	Fundamental	3	3	0		0	0	0
			Significant	25	22	3	YES	2	1	1

Payroll	HR0150N3	27.09.10	Fundamental	0	0	0		0	0	0
			Significant	9	5	3	YES	3	2	1
Payroll - Overpayments	HR0150P1	02.06.11	Fundamental	0	0	0		0	0	0
			Significant	3	0	0	YES	1	1	0
Payroll	HR0150P2	27.06.11	Fundamental	0	0	0		0	0	0
			Significant	8	0	0	YES	7	5	2

IT

PCI Compliance Follow Up	IT0030N2	04.06.10	Fundamental	1	0	1		1	0	1
			Significant	0	0	0	YES	0	0	0
Masterpiece Security	IT0230P1	19.04.11	Fundamental	1	0	1		1	1	0
			Significant	1	0	0	YES	1	0	1

COMMUNITY SERVICES

Rent Recovery & Enforcement	CH0060M1	07.05.09	Fundamental	0	0	0		0	0	0
			Significant	5	2	3	YES	3	2	1
Children's Services Taxis	CS0070P1	11.03.11	Fundamental	0	0	0		0	0	0
			Significant	11	9	1	YES	1	0	1
Multi Skilling	CS0033N1	16.09.10	Fundamental	0	0	0		0	0	0
			Significant	4	2	1	YES	2	1	1

ENVIRONMENT

Business Enterprise Units	EN0010N1	25.05.10	Fundamental	0	0	0		0	0	0	
			Significant	8	3	5	YES	5	1	4	
Section 106 Agreements	EN0020P1	23.02.11	Fundamental	0	0	0		0	0	0	
			Significant	17	2	0	YES	14	4	10	
Fleet Management	EN0060P1	24.06.11	Fundamental	0	0	0		0	0	0	
			Significant	8	0	0	YES	1	0	1	
Environmental Information	EN0070P1	28.01.11	Fundamental	0	0	0		0	0	0	
			Significant	6	1	0	YES	5	5	0	
Data Management	EN0080N1	04.03.10	Fundamental	4	2	2		1	0	1	
			Significant	18	7	11	YES	8	0	8	
Technology Forge	EN0100N1	13.04.10	Fundamental	0	0	0		0	0	0	
			Significant	5	2	3	YES	2	0	2	

Project Ref:	CD0500P1
	Use of Consultants

Status: 1 – Implemented
2 – Not Implemented
3 – No longer applicable

Directorate:	Corporate

DATE OF AUDIT: JANUARY 2011

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	Our review of the Contract Procedure Rules revealed that they are not detailed or strong enough with regard to the engagement of consultants. Our testing involved selecting a sample of 12 consultants engaged by the Authority and establishing whether the Contract Procedure Rules (CPR's) had been complied with. Our testing revealed that in 6 cases the CPR's had not been complied with. In all 6 cases the contracts exceeded £30,000 and CPR35 criteria should have been met. In one case there had not been at least four tenders for the job	F	Recommendation: The Authority's Contract Procedure Rules need to be re written to bring clarity when engaging consultants. They need to be stronger to ensure that senior managers are aware of the implications of non compliance. Consideration should be given to the provision of training for senior managers on the CPR's to ensure they are fully understood. The CPR's must be adhered to and more rigorous processes adopted when estimating the cost of medium to long term contracts to ensure compliance with EU regulations. For the engagement of	01.04.11	2	**01.12.11**	Procurement Manager and Head of Finance undertaking:- (1) CPR Review (2) Advisory Sessions for Procuring Managers. Review of adherence to be undertaken by Internal Audit as part of a review to be scheduled. Revised date due to: 1. A WLGA facilitated national working group has been set up to develop a revised national set of Contract Procedure Rules. The draft CPR's will be sent out for wider consultation during the summer, with a target completion date of early Autumn 2011. Any local CPR's reviews need to incorporate the outputs arising from the national working group. 2.Limited capacity in Procurement and Finance 3. Connection to newly commissioned reviews of

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	and in three cases the appropriate approval process by the relevant Chief Officer in consultation with the appropriate Executive Member and report to Executive had not been followed. In two of the 6 cases a breach of the European Regulations had occurred in that the correct tendering procedures for a consultant had not been applied and advertised via the National Procurement Website in the Official Journal of the European Union (OJEU). This could lead to the Authority being approached for compensation for not having followed the correct procedures. This is particularly important since the EU Remedies Directive came into force on 20th December 2009, which strengthens the hand of losing bidders to challenge contracts awarded under the OJEU process. Under the new rules a contract award decision may be automatically		consultants the CPR's should be clearer and more detailed to ensure a robust process that is strictly adhered to. Management Comment: Accepted in full			1.1.12	core base costs across Directorates (to include Consultancy costs, need, value for money and evaluation) and use of agency/interims/consultants under the Flintshire Futures programme National working group progress has slipped. Presentation to Society of Welsh Treasurers on 28.10.11 for agreement. Local work will follow the outcome of the national review.

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	suspended if the process is challenged by a losing bidder. It should be noted that there are exemptions from the Contract Procedure Rules. These must be approved in writing by the Head of Service. Where an exemption is sought for a contract in excess of £30,000 a written report must also be produced outlining legal and financial implications and any future commitments that the proposed contract may entail. Exemptions had not been sought for any of our sample of 12 consultants.						
2	Our enquiries with HR revealed that there is no separate guidance issued to officers regarding the following of correct procedures when engaging consultants. Although the Authority's Contract Procedure Rules are available through the Infonet, they can be difficult to understand. The rules of	S	Recommendation: There should be documented procedures and guidance to underpin the Contract Procedure Rules. Compliance with the procedures should be the responsibility of the directorates' senior managers with periodic monitoring undertaken by the Corporate Procurement Unit	01.06.11	S	1.4.12	To follow national review. Revised CPRs to be in place for new financial year. Management guidance to be developed to underpin the CPRs.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	aggregation under section 11of the CPR's are not fully understood and together with the rules of exemption under section12 these can make it difficult for officers to ensure compliance		Management Comment:: Accepted in full				
11	Our testing did reveal that In 1 case a consultant is the approver for other consultants' invoices (Practicus) for all consultants working on the North Wales Residual Waste Treatment Project (NWRWTP). Although it is recognised that generally Project Directors would have a certain level of control over projects, it is best practice with consultants to maintain independent control as a priority	S	Recommendation: There should be a proper framework put in place that clearly sets out the responsibilities delegated to consultants, including a Procurement Plan documenting the scope of the work, objectives and responsibilities. The Authority's Financial Procedure Rules and Contract Procedure Rules should be amended to include procedures to ensure that no conflict of interests or special relationships can arise with consultants. Management comment: Accepted in full	01.06.11	2 \ 2	**1.1.12** \ **1.4.12**	See point 1. \ See point 2

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
4	Our audit enquiries revealed that there is no central log of consultants used within the Authority and the total cost to the Authority in any given financial year. Scrutiny of the General Ledger code for consultants revealed a number of miscoding making it difficult to ascertain the true cost of consultants.	S	In order to facilitate maintaining and monitoring information on consultants and their associated costs it would be beneficial to have a single record of consultants for higher value contracts, held centrally but with open access for the directorates. This should be regularly reviewed and updated. Management Comment:: Accepted in full	01.06.11	2	**1.12.11** **1.4.12**	Interim arrangements via a new Contracts Register. Permanent – will be incremental on the introduction of the new P2P system.
5	Management reports are not produced on the use of consultants and it is therefore very difficult for the Authority to be able to determine their effectiveness and productivity. Our testing on the monitoring of the work of consultants revealed differing levels of scrutiny. For consultants engaged for smaller job specific roles there tends to be no formal monitoring in place. Four consultants in our sample fell into this category. Eight of our sample was monitored on	S	Recommendation: The Contract Procedure Rules should specify the level of management monitoring and reporting on consultancy, according to the value of the contract. Management Comment:: Accepted in full	01.06.11	2	**1.4.12**	See point 2. The revised CPRs and / or supporting guidance will define how the use of consultants will be recorded.

				ACTION PLAN			
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	a monthly basis through meetings of the project boards and with senior managers This monitoring is largely to ensure the projects remain on target and to assess what actions need to be taken rather than to directly monitor the cost efficiency of the consultants themselves.						
7	Of the 12 consultants sampled, there were 4 cases where no consideration was given to the possibility of a skills transfer to internal staff. In 1 case this was not possible as the engagement was to supply software and to follow on with consultancy support for the software. Our enquiries with senior managers revealed that post performance reviews are not carried out as a matter of course.	S	The Contract Procedure Rules should specify the need to transfer skills, where possible, for consultants to internal staff Consideration should be given to carrying out post performance reviews. There should be improved mechanisms to find appropriately skilled internal staff and make firm commitments to resource these posts on time. The priority should be on identifying core skills gaps in relation to medium and long term project requirements and using this to plan for recruitment and training.	01.06.11	2	**1.4.12**	See point 2. To be incorporated as part of the supporting guidance for managers.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			Management comment: Skills transfers already take place in some projects (e.g. LEAN) as part of the engagement. This will be on a case by case basis; post performance reviews should be required. Skills planning is a wider and more complex issue than the recommendation suggests.				
8	Our testing on consultants' invoices highlighted the fact that differing rates of mileage allowances are being used. Two invoices inspected had totals for travel and other items such as photocopying, documents and communications. There was no evidence of a breakdown of these figures or if they had been verified.	S	Recommendation: A consistent policy on travel, subsistence and miscellaneous costs should be applied when engaging consultants and be included in the terms and conditions of the contract. All claims for additional expenses should always be accompanied by the relevant receipts for inspection prior to the payment of invoices Management Comment: Accepted in full	01.04.11	2	**01.10.11** **1.1.12**	As per 1 above See point 1.

Project Ref:	FL0070M1
	Procurement

Directorate:	Finance

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3	CPR 1.1 states "Heads of Service must keep a register of all contracts completed". However, no such register of contracts completed is in place all.	S	Recommendation: Each Head of Service must keep a Register of all Contracts completed. (CPR 1.1) To ensure that there is consistent practice across the Authority consideration should also be given to prescribing a specific format for the capture of this information. Management Comment:: The contact officer group referred to in recommendation 1 will meet to consider adopting a threshold for contracts that need to be entered on a	30.10.09	2	End August 2010	No Compliance on this. The aim will be to gather this information from the nominated 4 per Directorate officers. We would also have to provide a useful threshold contract figure.
						January 2011	See point 1a)
						June 2011	An e-mail request has been sent in January 2011 to all service areas, requesting details of their contracts, in order to compile a corporate contract register. Further reminders will be sent out w/c 21 March 2011. A list detailing those officers who are yet to provide contracts lists is to be presented at CMT.

						ACTION PLAN	

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			corporate register. This should relate to all contracts entered into by all Directorates and Corporate Services.			January 2011	Now need to consult with Directorates to agree members Procurement Training is available on request. However by promoting such training conveys the message that the Council is content that procurement activity is controlled and managed within the Directorates. I would propose that the provision of training remains but only on request.
						September 2011	Revised Contract Procedure Rules are being developed nationally by a WLGA led working Group. It's expected that a Draft version of the CPR's will be sent out for wider consultation during April. It's expected that this work will be completed during August 2011, with the option to incorporate local variations. Hence, the need to consider the work of the national group prior to changing local CPR's

Project Ref:	FD0615P1
	Housing Benefits - WAO

Directorate:	Finance

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3.1	A sample of 25 Housing Benefit Claims was selected at random from the payment run dated 14th June 2010. These were checked to the live IBS system for accuracy and correct application. Our testing revealed: 9/25 claims had been assessed correctly. 8/25 had resulted in underpayments as the new applicable LHA rates had not been updated from the anniversary of the date of the claim. The system had failed to update these claims on the due	S	Recommendation: It is recommended that following the large number of inaccuracies found by both Wales Audit Office and Internal Audit on a relatively small sample of claims, the Housing Benefit Section review their processes to ensure that input errors are minimised and that assessors are reminded of the importance of thoroughly checking the information available to them on the system prior to processing claims. Management Comment:: For the claims where there were system problems, this has now been fixed.	31.12.10	2	31st October 2011	A full process review for new claims and changes in circumstances is currently under way. This will identify the current way that we are working and the processes and procedures that are in place to administer claims. We are also looking at the way that we are using our IT systems and the reporting tools that we are using. Once this review is undertaken we will be identifying what management controls are missing to ensure that errors are minimised and that benefit claims are paid as efficiently and effectively as possible. A robust accuracy regime is also being put in place. This will be based on risk assessment. The section will use the CRA system and also other high risk areas that have been/ will be Identified going forward. These will include high risk areas around subsidy such as Rent Officer decisions and classification of overpayments. It

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	dates. The system has since been rectified and is now automatically updating LHA claims on the anniversary of the claims. 1/25 the claim had the incorrect maternity allowance on the system resulting in an overpayment of £5.85. 1/25 the change in LHA rate had not been picked up on a report of updates requiring action. 1/25 the claim had adjustment payments because of a system error altering the rent allowance and LHA rate in error. 3/25 the incorrect rent figures had been input to the system, one resulting in a large underpayment, one not affecting the claim and one resulting in a small underpayment. Also on one of these claims only one non		The results of our quality control checking will be fed into individual meetings and/ or team sessions to highlight problem areas and to introduce amended processes or procedures as required minimising future occurrence.				will also include areas identified in audits both internal and from the WAO. This accuracy process will be co-ordinated on a weekly basis by Benefit team Managers. All staff in benefits will be held individually responsible for critical and non-critical errors and checks will be made both pre- notification and post notification. Management information will be collated for reporting purposes against targets that are to be set. It is envisaged that targets will be set over a 3 year period. For 2011/12 90%, 2012/13 92% & 2013/14 95%. Individual targets for staff will also be set and individual case monitoring will also be based on risk. All errors that are found are to be amended by the individual member of staff who made it and all targets and performance against those targets will be reported to staff at their monthly one to ones and also will form part of the appraisal process. The cases that are were identified as part of the Original testing form IA and the WAO are currently being analysed and risk assessed. The Department of Works and Pensions Performance and Development Team is

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	dependent is shown on the system and the DWP letters show two. The dependent shown on the system was not one of the two disclosed on the DWP letter. 1/25 Housing Benefit had been paid for a month after the claimant had vacated the property and had not been picked up, resulting in an overpayment. 1/25 although the claim was correctly assessed there had been no clarification of the bank details supplied by the claimant in the name of another person. In summary 16% of claims sampled had errors due to incorrect input of data, 8% of claims had errors due to the assessor not picking up all the information available from the system, 4% of claims had						Currently working with the department to review all processes. This is to be completed by the 31st October 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	adjustment payments resulting from a system error altering the rent allowances, 36% of claims had resulted in underpayments because of the system not automatically picking up the changes due in the LHA rate and finally, 36% of claims sampled were found to be correctly assessed.						
3.1	As above	S	Recommendation: It is recommended that training remains a priority within the section and that the results of the training are processed in a timely manner. Management Comments As above the results of quality control checking and procedures will feed into individual and/or group training. In addition we are arranging for refresher system training for all of our existing staff members. This will assist with ensuring	31.03.11	2	October 2011	The Department of Works and Pensions Performance and Development team is currently working with the department to review all processes. This is to be completed by the 31st October 2011. This has been partially met with the introduction of "targeted training " but the PDT is also working with us to further improve our processes.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			that all staff are aware of processes and procedures and there is a consistent approach to claims processing.				

Status: 1 – Implemented
2 – Not Implemented
3 – No longer applicable

Date of audit: April 2011

Project Ref:	FD0040P1
	Medium Term Financial Strategy

Directorate:	Finance

ACTION PLAN							
Para.	Recommendation	Cat	Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	The MTFS is still in draft form with the Head of Finance for further review. This review will be led by the Head of Finance in conjunction with the Corporate Management Team and having input from 1st and 2nd tier officers. The MTFS sets out basic principles to be followed and adopted and provides the framework and overall direction and parameters within which the Medium Term Financial Plan (MTFP) is produced. The MTFP is the forecast for the current year and next three financial years and facilitates the development of annual	F	Recommendation: A MTFS needs to be developed and formalised with clear organisational understanding of accountability for, and contributors to the strategy to ensure that the Authority has a sound basis on which to manage its medium term financial priorities. Management Comment: It is accepted that the Council needs to further develop its future financial planning to meet the significant financial challenges ahead. The Head of Finance has committed to having a MTFS document in place by May 2011.	May 2011	1	June 2011	The draft MTFS was considered by Executive on 17th May 2011 and Corporate Resources Scrutiny on 19th May 2011. Feedback will be presented to Executive on 21st June 2011 and a report will go to Council on 29th June seeking formal adoption of the MTFS.
						June 2011	An updated MTFS was reported to Executive on 21st June and the document was formally adopted by County Council on 29th June 2011.

Para.	Recommendation	Cat	Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	ACTION PLAN						
	budgets, and in assessing the Authority's overall medium term strategic management the two documents need to be reviewed together. The four year plan is regularly reviewed and updated.						
2	Our review of the MTFP revealed that it currently concentrates on one year in respect of revenue and is in the main a budgeting tool. This could be developed much further to include service area priorities and clearly demonstrate how these may be achieved over the medium term. The instigation of the Flintshire Futures Programme, which aims to re-design services and challenge current budgets, should be a major contributor to the MTFP.	S	Recommendation: The Authority's MTFP requires greater development to encompass the three year time frame. It needs to be a clear statement of financial intent which enables service delivery, the outputs of which should form part of an integrated planning and performance framework that monitors performance against the MTFP. Management Comment: Indicative settlements (provided by the Welsh Assembly for 2012/13 and 2013/14) together with the outputs from the detailed business cases (Flintshire Futures) will enhance the	May 2011	1	June 2011	The MTFP included within the draft MTFS covers a four year timeframe for Revenue & Capital resources. (See 1. above for approval timescale.)
						June 2011	See 1 above.

ACTION PLAN							
Para.	**Recommendation**	**Cat**	**Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
			development of the three year time frame.				
10	The Authority has recognised that capital programme planning needs to be integrated into the MTFP to bring together the revenue and capital financing and expenditure plans.	S	Recommendation: The MTFS should incorporate capital programme planning with sensitivity reviews based on key variables. Management Comment: Officers have committed to providing Members with a Prudential Borrowing Strategy post April 2011.	Summer 2011	2		Work has been progressing on identifying capital expenditure needs across all services. Meetings have taken place with all Departments during August, and in September will be the subject of detailed consideration by the Corporate Management Team, in preparation for reporting to Members. This work will not only identify capital financing requirements but will inform the development of a prudential borrowing strategy for major capital items and firmly link the capital programme with the revenue budget.

Project Ref:	LD0220N1
	Employment Practice Codes

Directorate:	Legal & Democratic

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1.2.3	The application form states that short listed candidates will be asked to complete a "Disclosure of Criminal Convictions" form with disclosure being sought in the event of a successful application. There is inconsistency between the application form and CRB policy Disclosure forms (along with a request for subsequent disclosure) are only completed by candidates when they have accepted posts which are deemed within the CRB policy to require disclosure. No disclosure forms are	S	Recommendation: The procedure for obtaining information relating to criminal convictions should be reviewed to ensure consistency is achieved between the CRB policy and application form. Management Comment:: Application form is due for review and recommendations will be incorporated in scope	01.07.10	2	31.12.10	Application process and form has been reviewed and a report relating to the changes to the application form has been created and is currently awaiting approval before proceeding further – due 1 November 2010. CRB process is also being reviewed with the intention of ensuring consistency between the CRB policy and application form.

ACTION PLAN						
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	completed at short listing or offer stage. The CRB policy (5.2) states that anyone applying for a post should disclose details of any convictions (including spent) and cautions, reprimands or warnings. There is no section on the application form for this to occur, details are only obtained upon receipt of the CRB results					01.06.2011	Further changes in legislation relating to absence will require further amendments to the application form. Currently we are sending out an addendum relating to this whist the final changes to the application form are being approved.
						31.12.11	CRB processes are being reviewed. A paper has been prepared for CMT relating to CRB checks and how to continue – this also links through the HR Service Review which will require a full review of current processes.
2.1.4	The application form includes reference to the fact that information will be sought from the CRB and referees.	S	Recommendation: As the last employee audit survey was carried out around May 2007 and the new self service facility within Payroll is not yet introduced, it would be	1 05 10	1	31/12/2010	With the current work being undertaken to improve the quality of data held, through various projects, Relief Workers, Establishment Control and CRB checks there is no current timetable to implement this specific piece of work. It is thought that this facility will be available through the implementation of Trent Self Service.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			best practice to carry out a survey providing each member of staff with a copy of the personal details which are held about them. Management Comment: Evaluate Current practice and agree action plan			31/06/2011	Pilot for Employee Self Service has now been rolled out and we are on schedule for roll out by the end of May 2011 – therefore employee audit via self service as referred to above would take place via self service and potentially could be completed by end June. Employee Self Service roll out now complete for all IT Users – part 2 is being scoped out which will be the roll out to non IT users.

Status: 1 – Implemented
           2 – Not Implemented
           3 – No longer applicable

Date of audit: September 2010

Project Ref:	HR0150N3
	Payroll

Directorate:	HR

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
14c	Five out of ten of the payments examined were extensions to existing honoraria and were approved by the Principal Human Resources Officer on a directorate basis via an emailed spreadsheet attachment.	S	Recommendation: All honoraria payments should be supported by authorised documentation on the personal file of the officer. A decision should be taken regarding the policy of withholding honoraria for those members of staff who are absent for more than seven working days (excluding annual leave). Management Comment: Following Mike Harriman's review of those in receipt of Honoraria, supporting paperwork will be held on personal files	31.03.11	1	June 2011	Agreed that Mike Harriman will provide payroll with instruction to pay honorarium together with supporting paperwork, that will then be filed on the payroll file. All honoraria payment requests are required to be supported by authorised documentation and are subsequently kept within the employees personal Payroll file. The practice of withholding honoraria for those members of staff who are absent for more than seven working days (excluding annual leave) has continued to be applied in accordance with current policy

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
15	All allowances had appropriate authorisation with approvals on file except for the meals allowance paid to Nursery Nurses (NNEBs). We were informed that this allowance was part of the conditions of employment for the position agreed between the Council and the relevant union during the 1990s. No information was available to substantiate this fact.	S	Recommendation: All permanent allowances should be reviewed and verified by management to ensure they remain applicable and valid. All authorisations should be retained on file. Management Comment: It was intended by the Trent Improvement project that confirmation of permanent allowances would be included in a newly created management reported scheduled for distribution in September. It has been subsequently found that permanent allowances cannot be included.	31.03.11	1	30.06.11	A report has been created to accommodate this recommendation and will be issued to Budget Holders and HR Managers on an annual basis Lists of Permanent Allowances being paid to all employees were distributed to HR Managers & Directorate & School Heads for their information, scrutiny and verification. All confirmations are received on file within System Administration.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
11a)	New starter forms had been used in all cases. All had a line manager signature but this is not checked by HR staff. It was noted that a different new starter form has been used for education staff and this form does not include the requirement to submit an NI number. The information on three of the new starter forms did not exactly match that held within the payroll system.	S	Recommendation: The new starter form for education staff should be examined to ensure it includes all details required; the form should include space for an NI number to be submitted. Management Comment:: Draft new starter form including the NI Number was agreed by Payroll & Internal Audit in August 2010. Form to be revised to include the additional pay details needed for teaching staff. Schools to be advised of the new requirement to complete form.	31.12.10	2	31.09.11	HR Service Centre forms currently being revised following completion of the new format, Forms for school based staff will be developed to mirror the revised Service Centre design (including the National Insurance number). ICT Development scheduled for September

Status: 1 – Implemented
         2 – Not Implemented
         3 – No longer applicable

Date of audit: June 2011

Project Ref:	HR0150P1
	Payroll Overpayments

Directorate:	HR

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
6a	**Status: Implemented** An Overpayments Spreadsheet is now in place which details the following: date of overpayment, employee initial, who identified the overpayment i.e. payroll or department, payroll reference number, male or female, surname, establishment, origin of overpayment, period from and to, recovery method i.e. debtors or payroll, if payroll how many months given to pay back, gross over payment, net overpayment, invoice request date, date invoice raised, invoice number and comments. For the period October to December 2010 there were:	S	Recommendation: At year end the total number and value of payroll overpayments (both those recovered through debtors and payroll) should be reported to the appropriate Authority management group i.e. Corporate Management Team. Management Comment:: The summary of overpayments for the financial year has been compiled and forwarded to the Head of HR & Organisational Development for distribution	15.04.11	1		

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
6b	Number of overpayments – 71 Total value of overpayments - £47,763.68 By deduction of pay 28 (£12,138.40) By debt recovery 43 (£35,625.28) Error analysis: Department 59% Employee 11.5% Human Resources 7% Payroll 22.50% Departmental error; 40 overpayments totalling £26,213.48 Overpayment statistics and analysis are presented to Corporate Management Team on quarterly basis by the Head of Human Resources and Organisational Development. The Overpayments Spreadsheet is kept on the "L" drive "Payroll Team" folder which is restricted to the Payroll & System Administration team members (including the Project	S	Recommendation: At year end the outstanding debt balance of overpayments (both those recovered through debtors and payroll) should be reported to the appropriate Authority management group i.e. Corporate Management Team. Management Comment:: The outstanding debt relating to Payroll invoices can be obtained from the Debt Recovery Officer. The spreadsheet has already been created and will be updated on a monthly basis.	01.04.11	1		

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
6c	Manager) all of whom have access to update. Prior to the Project Manager providing a monthly breakdown/analysis of overpayments to Head of Human Resources and Organisational Development: • The Payroll System is checked following release to ensure that payslips with new overpayment entries (pay element) that month are recorded upon the spreadsheet. • The files maintained by Payroll containing copies of invoice requests and the payroll copies of invoices produced are checked to ensure that invoices raised are included on the spreadsheet. • The spreadsheet is then copied into another "L" Drive folder	S	Recommendation: There should be an overall monthly evidenced analysis of the main reasons and causes for the occurrence of payroll overpayments, together (where possible) with details of any actions taken to reduce the likelihood of similar overpayments occurring in the future i.e. the training of payroll staff in particular problem areas or contacting departments where there are specific problems i.e. late submission of leaver details from schools. Management Comment:: The overpayment spreadsheet has been updated in order to require the HR & Payroll Managers to comment upon the overpayments originating for their particular area.	06.05.11	1		

ACTION PLAN						
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**
	"Overpayment Statistics" to which the payroll staff do not have access. However, there needs to be an: - annual year end report detailing the total number and value of payroll overpayments (both those recovered through debtors and payroll). - annual year end report detailing the outstanding debt balance of payroll overpayments (both those recovered through debtors and payroll) The Payroll Overpayments Spreadsheet records the reason and causes for each identified individual overpayment but there is no overall evidenced monthly analysis and investigation as to how similar overpayments can be reduced in the future i.e. the					

Note: The rightmost header column is **Management Comment / Progress**.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	training of payroll staff in particular problem areas or contacting departments were there are specific problems i.e. late submission of leaver details from schools.						

ACTION PLAN

Status: 1 – Implemented
            2 – Not Implemented
            3 – No longer applicable

Date of audit: June 2011

Project Ref:	HR0150P2
	Payroll

Directorate:	HR

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
5a	From the 11 new starter forms examined the following information was identified: • New starter forms had been used in all cases, were fully completed and the details on the form agreed to the payroll system. • 6/11 starter forms were found to have been authorised by officers on the authorised signatory lists (manual records and spreadsheet) • 3/11 starter forms were found to have been authorised by an	S	Recommendation: New starter forms without appropriate authorisation should be rejected by HR staff. Management Comment:: Since the audit recommendation, all HRSC assistants have been advised that they need to check signatories against the certified officers list when they receive new starter forms.	31.05.11	1		

				ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
5b	officer who was not present on the list of authorised signatories • 1/11 starter form was authorised by an officer who did not have the correct level of authorisation • 1/11 starter form was authorised by an officer whose signature was not legible Discussions were held with HR Operational Manager who confirmed that all new starter forms should be checked by HR staff to ensure that they have been appropriately authorised.	S	Management Comment:: Education Staffing assistants will be reminded to check signatories	31.08.11	2		Schools do not currently use corporate starter forms. Schools appointment forms to be checked once authorised signatories list is received from Payroll Section.
6a	From the 10 leaver forms examined the following information was identified: • 8/10 leaver forms	S	Recommendation: Directorates should be reminded that they must submit leaver information to	31.05.11	1		

				ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	were fully completed and the details on the form agreed to the payroll system. • 7/10 leaver payments were processed in a timely manner • 2/10 leaver forms were received late by payroll resulting in an overpayment and cancelled pay to staff members • one leaver form had an incorrect leaver date recorded on it which resulted in a timesheet being submitted and authorised after the actual leave date • one leaver form was not completed for a staff member employed in the Theatr. An interrogation of the payroll system showed only one payment		the payroll section in a timely and accurate manner. Standard leaver forms should be used across the Authority Management Comment:: Directorates are regularly reminded via workforce news of the importance of submitting all HR forms in a timely manner. Each month a notification is sent out in addition to this with the key dates relating to the current month and again reminded of the importance on submitting prior to these cut-off dates. Schools will be reminded of the importance of submitting all forms in a timely manner.				
6b		S	Management Comment:: Redesign of all forms currently used by non-school based staff is ongoing, following	31.08.11	2	End Sept	IT development time has been scheduled for September – revised leavers forms now complete and being trialled across the organisation.

65

			ACTION PLAN				
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	episode made to the employee resulting in an one off payment • On one occasion a T36 form (LGPS Notification of Termination) was held on file instead of a leaver form Catering use their own version of a leaver form		completion of the exercise work will commence to align those forms used for school based employees				
7	The ASL was examined and it was found that:: • The ASL containing specimen signatures was up to date and last updated in January and February 2011. • The spreadsheet list is not updated to a monthly list of leavers due to staff shortages. This was recommended in the 2009/10 audit and the recommendation implementation date	S	Recommendation: The Authorised Signatory List Spreadsheet should be maintained by one officer who has responsibility for updates and deletions. Management Comment: The authorised signatory list is now maintained by one officer who has is responsible for updates and deletions. Staff are regularly reminded via quarterly e-mails to verify signatures provided on documentation to the list	31.05.11	1		

			ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	was 23/09/2010 • The Payroll Manager stated that the spreadsheet is located on the Payroll Team shared drive (L) and only payroll staff have access to the folder • It was also noted that the spreadsheet is not password protected to prevent unauthorised editing.						
9	From the 20 payroll files sampled where staff were in receipt of a permanent allowance the following was noted: • 11/20 files reviewed held evidence of the allowance having been appropriately authorised and a copy of the approval was held on file • 7/20 files held no evidence or supporting	S	Recommendation: All permanent allowances should be reviewed and verified by management to ensure they remain applicable and valid. All authorisations should be retained on file. Management Comment:: Work is in progress to provide a report to Heads of Service, budget holders, and HR Managers for them to sign off	30.06.11	1		

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	documentation to show the allowance had been approved • 2/20 files could not be found and therefore, not tested. The payroll system was interrogated and it was found that the two employees shown as being in receipt of a permanent allowance had actually left. One employee left 31/08/2009 and the payroll report showed an allowance of £7,158.96 from 01/04/10 - 31/08/10, the other had a leave date of 06/12/2008 with an allowance of £21 from 08/06/2009. As both are classified as leavers in the payroll system, the payslip section showed they had not received any		the permanent elements currently in force for their staff. This report will be circulated on an annual basis thereafter.				

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	payments						
	• In line with WAO sampling requirements we tested a further 8 payroll files. The results from testing showed that:						
	• All files reviewed held evidence of the allowance having been appropriately authorised and a copy of the approval was held on file It is noted that one approval form was not signed						
	It was also noted that 15/28 files reviewed did not have an end/review date for the allowance.						
	This issue was highlighted at the previous audit where the Payroll Project Manager commented "It was intended by the Trent Improvement project that confirmation of permanent allowances would be included in a newly created management reported						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	scheduled for distribution in September. It has been subsequently found that permanent allowances cannot be included. Alternative reporting methods need to be considered". Further discussions were held with the Payroll Project Manger who stated on 24/02/11 that "Not implemented, progression was halted pending a completion of a major Data Cleansing exercise which had been initially intended to include notification of permanent elements. This was not possible; work has recommended Original target date of 31.03.11 unlikely to be met, date extended to 30.06.11"						
11	From the 15 claims examined the following information was identified: • 11/15 overtime claims	S	Recommendation: Overtime payments without appropriate authorisation should be rejected by HR Payroll staff.	31.05.11	1		

			ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	forms were found to have been authorised by officers on the authorised signatory lists (manual records and spreadsheet) • 4/15 overtime claim forms were found to have been authorised by an officer who was not present on the list of authorised signatories, two of which were authorised by non Council staff, i.e. agency staff. It was noted that the overtime claim forms differed throughout directorates. This was highlighted in the 2009/10 audit. The resulting recommendation implementation date is 31/12/2011.		Management Comment: As Para 7, team members are regularly reminded to check the signatory list.				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
19	Sickness absence returns from October 2010 onwards are held centrally within the payroll section. Forms are filed separately for completed and outstanding (Part 2 not received) SSC Forms. A sample of 15 sickness absence episodes were selected for examination. The results of testing showed that: • 13/15 were found and the number of days sickness agreed to SSC forms and information held on the Trent payroll system • 2/15 forms could not be located during the time of the audit (G2082, E1807).	S	Recommendation: Sickness Self Certification forms should be retained by the Payroll function as primary evidence of a recorded episode of absence Management Comment:: All sickness forms are now administered by the Payroll processing Assistants and retained in the Payroll Office. The errors that were identified have been rectified.	31.05.11	1		
21	The results of testing showed that: • 7/11 of new starters have opted into the pension scheme and	S	Recommendation: Staff should be reminded that all new starter information is to be submitted by the payroll section to the pensions section on a timely	31.07.11	1		Service Centre and Education staff responsible for the completion of T36 starter forms have been reminded of the importance of submitting data on a timely basis.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	were found to have the necessary deductions from payroll • 2/11 of new starters had not opted to join the pension scheme and no deductions were found to have been made from payroll • 1/11 of new starters (sample 9) had a deferred pension (from previous employment) on Axise from 04.12.09 but still had deductions shown on the payroll system. A review of the file showed that the individual has not opted out of the scheme when they became a new starter and a T36 form is required by pensions from payroll. • 1/11 of new starters		basis. Management Comment:: Service Centre and Education staff responsible for the completion of T36 starter forms will be reminded of the importance of submitting data on a timely basis.				SLA to be agreed with pensions fund and this will be considered when designing the services of the HRSC in the context of the HR service review.

							ACTION PLAN			
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	(sample 3) had £24.46 deductions for 1 month (May 2010) from payroll when they had opted out of the pension scheme resulting from late notification being received by Pensions Administration. The amount was found to have been paid back to the individual in June 2010. A recommendation in the Payroll Audit report 2009/10 was made to ensure new starter information is submitted to the pensions section on a timely basis. The management response to the report stated that "this has been implemented and completion of the T36 for new starters is now part of our recruitment process". However, we found two instances where the T36 had been not been received or were received late by the						

				ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	pensions section.						
	It was also noted that the reason for leaving of one employee, had been incorrectly recorded on the Payroll system as being retired when they had left the employment of the Council						

Status: 1 – Implemented
            2 – Not Implemented
            3 – No longer applicable

Date of audit: June 2010

Project Ref:	IT0030N2
	PCI Compliance Follow Up

Directorate:	IT

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	During the course of the review we identified that ownership of the PCI DSS compliance framework has not yet been formally assigned within the Council. This may be impacting on the progress being made to implement the agreed actions and may provide an increased risk to the Council in the operation and control of the PCI requirements. Management should assign formal ownership for PCI DSS compliance to a role with	F	Recommendation: Corporate Management should assign formal ownership for PCI DSS compliance to a role with appropriate seniority within the Council to ensure a coordinated approach to the completion of the agreed actions arising from the Socitm report. Dates should also be specified for the completion of the outstanding actions. Management Comment: A Task and Finish Group is to be established by the Information Security Manager	Aug 2010	2	May 2011	6th December 2010 Work in progress 8th June 2011 A meeting is scheduled to discuss the future direction of the Councils payment system. This decision will impact on the PCI DSS compliance requirements. 5th September 2011 The Finance led 'Methods of Payments' Project under Flintshire Futures is awaiting a Project Manager to be assigned. PCI DSS compliance will be in scope for this project.

							ACTION PLAN
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	appropriate seniority within the Council to ensure a coordinated approach to the completion of the agreed actions arising from the Socitm report.		to address the issues. Each section processing card payments will be required to participate and take ownership for PCI DSS compliance.				

Project Ref:	IT0230P1
	Masterpiece Security System

Directorate:	Finance

ACTION PLAN							
Para.	Recommendation	Cat	Recommendation & Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
6	This facility could result in a user obtaining information which they would not be authorised to view in the Masterpiece system	F	Recommendation: The masterpiece users who have access to run queries within the AS400 system should be established. The requirements for use should be justified and the query access should be removed where it is not deemed necessary

Management Comment:
Operational Services will provide a list to the systems team with all masterpiece users that have access to query. The systems team will be responsible for informing Ops who needs access removing. A procedure needs to be adapted for future | May 11 | 1 | August 11 | As this is a massive exercise after discussion with IT this is now planned to be Implemented in conjunction with the Masterpiece Upgrade to FM4

This has now been implemented.
I.T. will no longer grant all Masterpiece Users AS400 Query Access.
Only users with valid reasons to Run Reports have been given access to AS400 Query since the Implementation of Release FM4.
A new column (AS400 Query) has been added to the Masterpiece Authorisation Access Form |

ACTION PLAN							

Para.	Recommendation	Cat	Recommendation & Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			access by the systems team, Ops will not grant any further access to query unless authorised by the systems team.				which is controlled by the Systems Team. The form needs to be completed by the Directorate/Department Manager/Director. Details are then passed to I.T.
9	The audit log does not record user views, it only records where any file has been updated by the Masterpiece system (e.g. add, change or delete). It is only possible to use the audit logging functionality for one file e.g. any changes to vendor name and address or any changes to vendor bank details. It is not possible to run the audit log over more than one file. A test was completed of changes to the audit vendor name and address file which proved that it was possible to see the user id of the user who originally set up the entry and	S	Recommendation: The situation regarding the use and capability of audit logging within the Masterpiece system should be reviewed. The review should involve all stakeholders and should determine the reasons for audit logging, the levels required and how this could be achieved Management Comment: A paper will be produced reviewing the problems and limitations of the current system and identifying practical possibilities for improvement. The paper will be produced for the Head of Finance to consider. However WAO have already	After July 2011 (post FM4 upgrade)	2		Needs further work. FM4 upgrade problems still requiring a lot of staff input.

**ACTION PLAN**
Para.	**Recommendation**	**Cat**	**Recommendation & Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**		**Management Comment / Progress**
	the user id of the user effecting the change. An attempt was made to record an audit log of users updating the system however this did not appear to have been successfully recorded on the audit log. The lack of audit trails means that any investigations necessary which involve data from within the Masterpiece system may be more time consuming and difficult to resolve.		recognised that due to the limitations of the current system significant improvement will only be made when a new system is implemented.					

Project Ref:	CH0060M1
	Rent Recovery and Enforcement

Directorate:	Environment

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
5	Within the Procedures handbook it states that to apply for an eviction the Housing Officer completes a Request for Warrant of Possession of Land (N325). This is sent to the Chief Clerk of the County Court with a covering letter (AE). A copy of the letter AE is sent to the Directorates Finance Department. Each area office is responsible for controlling and monitoring their N325 forms to ensure that notification of eviction dates are received promptly from the County Courts.	S	Recommendation There needs to be joint training in place to enhance awareness of roles and responsibilities between Housing Officers and the Housing Options Team to ensure best practice prevails Management Comment Joint training will be planned and delivered as part of the new structures and responsibilities which will be introduced in January 2010.	September 2009	1	July 2011	A new dedicated Income Management team has been in place since July 2011. As part of the new team, the current Rent Arrears Procedure has been reviewed, greatly reducing the number of stages and letters with the process. Agreement has also been reached with the Housing Options section (Homeless) on which stage within the new procedure they will be joint involved.

ACTION PLAN							
Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	Once the eviction date has been received the Housing Officer notifies the tenant by letter, sends a standard memo to Social Services with a copy to Housing Options Preventions Officers and any Tenant Support Worker. The Housing Officer arranges for the locks to be changed at the appointed time. The Senior Housing Officer and a Housing Officer arrange to meet the County Court Bailiff at the property to formally take possession. The two officers attending the eviction must make an inventory of the contents on a room by room basis completing an Eviction Form, leaving a copy on the property file. A sample of two evictions undertaken within the last 12 months from each area was selected for audit testing. The history of each eviction was compared to the procedures						

				ACTION PLAN				
Para.	**Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	detailed within the handbook to ensure that all actions have been appropriately followed. In one case there was no record of a Notice of Eviction Date or Eviction Letter having been produced. It was noted from the review that Housing Officers are encountering a conflict of interest in pursuance of rent arrears through to possible evictions due to the interventions of Homeless Prevention and Welfare Rights. The Housing Officers expressed their frustrations over a duplication of duties between themselves and the Housing Options Team and that they felt that their efforts in recovering rent arrears has suffered a set back. Whereas costs of Bed and Breakfast have significantly reduced the amount of rent arrears has significantly risen from around £300,000 in 2004 to over £1,000,000 currently.							

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
13	Mold Office Testing on a sample of 10 secured tenancies revealed that action to generate letters informing tenants of their rent arrears and the need to bring their accounts up to date is not always taken on a timely basis. If payments are being made action is not always taken to inform the tenants that payments are not covering the arrears. A sample of 10 introductory tenancies was reviewed. Two of the tenancies were still showing as Introductory on the system although they had both passed the 12 months stage. In one case no real recovery action was taken until the arrears had reached £298.49three months after the start of the tenancy. One tenancy was approaching the end of the term with no letters generated regarding the	S	**Recommendation** Action should be taken immediately a tenant falls into arrears to establish the reasons and avoid unnecessary delays. **Management Comment** Guidance on dealing with arrears cases at the earliest possible time will be delivered to all staff responsible. Better relationships will be developed with HB teams, as the processing of claims is identified as a significant issue.	June 2009	1	Sep 09 May 2010 July 2011	Training in use of HB systems and accreditation for verification status has now been completed for all housing officers. A list of Introductory tenancies in arrears is now regularly produced. This list is checked and tenancies are amended or actioned as required. Along with the new Income Management Team a shortened Rent Arrears Procedure has now been put in place, including action being taken at a much earlier stage.

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	arrears although regular cash payments had been made but were insufficient to cover the debt.						
	Connahs Quay Office						
	Testing on a sample of 10 secured tenancies revealed that procedures are being followed with the issuing of the correct letters and that actions have been taken promptly when tenancies have fallen into arrears.						
	A sample of 10 introductory tenancies was reviewed and in all cases the correct procedures had been followed. Letter had been issued on a timely basis when the tenancies had fallen into arrears.						
	Holywell Office						
	A sample of 10 secured tenancies was reviewed on the IBS system. In one case the debt had been steadily						

ACTION PLAN

ACTION PLAN							
Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	increasing from March 2008 until October 2008 before any evidence of arrears action. Home visits and telephone conversations had been logged but there was no formal action until the debt had reached £1350.32 in October from £995.31 in March 2008. In all other cases timely actions had been taken to pursue the debts. A sample of 10 introductory tenancies was reviewed. In one case it was noted that 2 months elapsed before the issuing of the first reminder letter when the debt had reached £262.22. In all other cases timely actions had been undertaken to pursue the debts.						

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
18	There is a set procedure in place detailed within the Former Tenants Rent Procedures Manual for the pursuance of rent arrears from former tenants and a number of processes have to be followed prior to arrears being written off.	S	Recommendation Debts must only be recommended for write-off when exhaustive measures have been clearly undertaken to recover them to ensure monies due to the Authority are not being lost unnecessarily.	July 2009	2	Nov 2011	The new dedicated Income Management team started on the 11th July 2011. Following meetings with the Procurement Section, a tender is currently being drawn up for former tenant arrears to be sent to an outside debt recovery company to recover. This will help to ensure that we collect the highest level of former tenant rent arrears possible.

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	It is the responsibility of each Rent Officer to consider if all avenues have been pursued before recommending a write off. Categories have been included within the IBS computer system to assist officers in making a recommendation. FW1 Uneconomical to pursue. All debts of less than £5.00 (or less than one weeks rent on garage tenancies) are to be listed for write off straightaway. FW2 Tenants deceased where there are no funds in the estate. FW3 Tenants who cannot be traced (NFA).		Management Comment Rents Working Group agreed to explore the potential for new arrangements for the tracing of debtors and for collection of former arrears as part of new write off procedures.				

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	FW4 Tenants where a bankruptcy order has been attained. FW5 Debts over six years old are considered out of time (Statute Barred). FW0 All debts where the Councils debt collection service has failed to collect. FWC A Credit Balance. If a recommendation is made to write off rent arrears, agreement is sought from the Rents Manager who then compiles all data for approval. On a quarterly basis individual debts to be written off must be presented to the Head of Customer and Housing Services for approval and referral to the Head of Finance, Corporate Services. Individual debts in excess of £5000 also require the authority of the scrutiny committee.						

ACTION PLAN

ACTION PLAN							
Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	On receipt of the authority from the Head of Finance to write off the accounts, the Rents Office makes the necessary adjustments to the individual accounts and the authority is filed for future auditing. A sample of ten accounts which had been recently approved for writing off were selected to establish what procedures had been followed and ensure that all avenues had been pursued prior to the arrears being written off. Concerns were identified in that a sample of debts appeared to be written off too quickly without further investigation. This occurred when the forwarding addresses have been known, the tenant was in known employment, pursuance letters have not been issued.						

ACTION PLAN							
Para.	**Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	The Housing Estates Manager reported that a new Allocations Policy is to be adopted to prevent former tenants being allocated another property when they have outstanding debts. Debt Collection Agencies are also being considered to recover debts.						

Project Ref:	CS0070P1
	Children's Services Taxis

Date of audit: March 2011

Directorate:	Community Services

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	It became apparent during the audit that Transfer Request Forms were sometimes: unsigned, not coded, coded incorrectly, lacking an end date, not displaying the names of escorts, did not always show the successful operator, daily price, contract number, were lacking an approval and date and that requests for transport were sometimes made at short notice. It is therefore necessary to formalise the processes contained within the system with both Children's Services and Transportation signing up to the level of service they expect from each other and	S	Recommendation: To formalise the process for requesting transport for children consideration should be given to either the compilation of a Service Level Agreement or a set of written procedure notes Management Comment: Template to be provided by Transport Section and discussion to ensue with PMI Team.	01.04.11	2	1.9.11	SLA not yet agreed – will bring up at next group managers meeting to progress – awaiting appointment of new manager to progress. I have a meeting with Managers from Education on Monday – I have a copy of our SLA with Education and will be recommending that we amend this document to use as SLA for Children Services Transport. Next meeting is then with SC Managers on Wednesday 21St September to further discuss.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	the level of documentation and timescales that are required to administer the service efficiently and effectively. Additionally consideration should be given to the compilation of written procedures.						

Project Ref:	CS0033N1
	Multi-Skilling

Directorate:	Community Services

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
2	A request was made to management and Human Resources for a copy of the final agreement, however, no record could be located. A draft version of the agreement (v3 21/08/06) was available and this was obtained from both parties. A review of the executive and housing committee minutes also identified discussions taking place regarding the pilot scheme, however, audit were unable to establish if the pilot agreement had actually been approved. Further discussions with	S	Recommendation: Dependant on the future direction of the service, a final signed agreement should be obtained for any future agreements. Management Comment:: Negotiations with staff and trade unions are currently underway to reach an agreement on modernising the work of the Building Maintenance Unit. A signed agreement by all parties will conclude the negotiations.	June 2011	2	March 2012	A series of meetings have taken place and negotiations are ongoing.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	management identified that the service is now looking to replace the current scheme. Proposals to modernise and enhance the service have already been forwarded and agreed by the Executive Committee (13/07/10) and formal negotiations with the unions are being conducted. The report to the executive identified improved productivity levels and repairs performance over the last year. A project to further improve performance by introducing mobile working and changing working practices has been established. It is intended that this will be piloted in January 2011 for full implementation by April 2011. If a new agreement is to be introduced the service should ensure that a final, signed agreement is obtained, approved by members but this						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	will be based on the decision made from point 1 of this report.						
4	It was identified that when the pilot agreement was introduced it was intended for all relevant tradesmen to undertake an NVQ professional qualification. Deeside college was approached to provide this training as no specific course was available at the time. A program was devised specifically for the requirements for multi skilled works which the college reviewed and determined that it would take two years to complete	S	Recommendation: Annual appraisals should include an assessment of each operative to ensure that operatives maintain the necessary skills for undertaking multi skilled works. Management Comment:: Annual appraisals for trade staff will be amended to include a section on the amount of multi skilling allocated to an operative and their ability to continue to undertake such work.	Nov 2010	1	June 2011 July 2011	Appraisals commenced but unfortunately the completion has been delayed due to the implementation of other projects. It is now anticipated that the appraisals will be completed by the end of June. All appraisals have now been completed and training issues identified.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	This information was apparently shared with the former Interim Director of Community and Housing and a decision was made to provide alternative, in-house training which would be assessed by the Officers (ADMO). It was identified that multi skilling assessments had been undertaken for operatives when the scheme was introduced in 2007 and assessment forms were completed, however, no further assessments had been undertaken since then.						

Project Ref:	EN0010N1
	Business Enterprise Units

Directorate:	Environment

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
13	It was identified that no marketing plans are in place. It was also noted that a website is being developed for both business centres. From a discussion with the Enterprise Manager it was established that the Options review is in progress and the marketing for both sites will be reviewed. A marketing plan is a key document for promoting the services available and should be introduced.	S	Recommendation: Following the consultants Options review, the service should introduce and adhere to a suitable marketing plan. Management Comment:: A marketing plan will be prepared based on financial limitations and findings of the option review	Aug 2010	1	October 2010	Grant Thornton Options Review is on-going. A Marketing Plan is being drafted and costed. Working with Joanne Purnell to develop dedicated FCC web pages for the Business Centres. Advertising in local media, newsletters, magazines confirmed.
						January 2011	Grant Thornton Options Review is on-going. Advertising available office and workshop accommodation has been costed and authorised. FCC Business Web pages have been drafted for approval.
						April 2011	The business centres were transferred to the valuation and estates service.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
15	A review was undertaken of the costs for specifically operating the two business centres and data was examined covering the period from 2006 to 2009. It was identified that the business centres have continued to operate at a loss over the last three years and it is further expected to report a loss for 2010. Joint losses were reported in: 　2006/07 - £72,468 　2007/08 - £103,379 　2008/09 - £12,235 　2009/10 - £82,305 (Estimated) A discussion was held with the Enterprise Manager regarding these losses and one main factor was reported. The rental costs were circa £40K when the management of both sites	S	Recommendation: Consider the findings within this report and the pending options review to determine how the service can operate more efficiently. Management Comment:: Options Review will detail efficiencies and recommendations to be considered for implementation.	Aug 2010	2	March 2011	Grant Thornton Report is on-going, options review will detail efficiencies.
						March 2011	As above
						Nov 2011	The business centres were transferred to valuation and estates in April 2011. The Grant Thornton report has been completed. The budget information in that report is based on the historic position and budgets in previous years. These will be reviewed following the management of the centres changing service and being dealt with as part of the wider none operational portfolio.

			ACTION PLAN				

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	was undertaken externally by Flintshire Enterprise Limited. The sites were re-valued by the District Valuer and a rental cost of £203K per annum was identified and charged to the services budget. It was understood that the previous rental had not been reviewed for a number of years and had remained at that level. The current rental costs have remained constant since 2009 and do not appear to have been reviewed. A further review could potentially result in increased rental charges to the service. There is concern regarding the operation of the centres as continuous losses are occurring. Increased occupancy and further investment will be required in order to operate more efficiently and the introduction of marketing, business and investment plans should assist						

**ACTION PLAN**
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementat ion Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	to address this. An Options review is due to be undertaken which will look to improve efficiencies in managing both business centres and it is expected that this work will be completed in March 2010.						
18	It was identified that a capital investment plan is not in place. This is a key document which formalises the investment plans and should detail the funding streams for each centre for both current and anticipated income, bids for funding, priorities and decision making. Introduction of this document should provide the service with a clear picture for the monitoring future investments.	S	Recommendation: The service should compile a capital investment plan for the business centres. Management Comment: Investment Plan and associated budget to be determined by Corporate Property Services.	Dec 2010	2	April 2011 October 2011	Grant Thornton Report is on-going. An Investment Plan will be considered once the report is finalised. A thorough review of this issue will be undertaken now the service has been transferred to valuation and estates. Effective long term investment in the buildings is required which will enhance the assets and support the long term viability of the two business centres.

							ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
19	A discussion was held with the service manager who raised concerns regarding the unsigned service level agreement held with Corporate Maintenance. It was identified that an agreement was set up in 2007 for property services to be responsible for all matters relating to large and cyclical maintenance For the client to provide compliance with the occupation agreement the service are charged on an annual basis a total of £27.5K. Concerns continue to exist regarding the annual charge of £27K as it is believed that the work undertaken is minimal and the agreement should be reviewed.	S	Recommendation: The service should review the current service level agreement in place to ensure that value for money is obtained. Management Comment: Agreed recommendation	Dec 2010	3	April 2011	Will be determined once the Grant Thornton report has been completed. Following transfer of the business centres these issues are no longer relevant.

**ACTION PLAN**
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	In addition to this charge, a delegated budget of £60K was requested to cover estimated annual maintenance and servicing costs. This figure was then recalculated to £90K. As the service were operating with a maintenance budget of £68K it was not possible to agree to this charge and the service have arranged to undertake their own maintenance works with contractors. An examination of the service level agreement also identified that it was not signed by both parties.						
20	It was established that Flintshire Business Services took over the operation of managing the two business centres from Flintshire Enterprise Limited in 2004/5. In October 2006, it was reported to the Executive Management Team that a rent	S	Recommendation: The service should ensure that rent is reviewed on an annual basis and that any adjustments made to the rent are appropriate and in line with market value.	Dec 2010	2	April 2011	Will be determined once the Grant Thornton report has been completed.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	review will be required as the level of rental income was significantly below market levels. It was further reported that a rent review had not been undertaken for a number of years however it has not been possible to identify precisely when the last rent review occurred due to a lack of evidence. It was identified that the rent review had to be readdressed by the Corporate Management Team as the initial report had incorrect figures recorded. A report was presented to the Corporate Management Team in October 2007 recommending options to progress the rent recovery and for budgetary provision to be made available. A phased rental increase was introduced which was completed in 2009.		Management Comment: Rent review will be implemented as directed by Valuation and Estates.			December 2011	Following the transfer of the business centres to valuation and estates, property professionals will carry out an annual overview assessment of whether rental increases can be achieved subject to lease contract agreements. The initial assessment of the viability of taking forward any rental reviews will be undertaken prior to the end of the year following a review of budgets. In future years this annual assessment process will be undertaken at an appropriate time of year. Uplifts will be assessed for being practical in size and implementation bearing in mind officer cost and time and other factors. Subject to this reflection process implementation of discussions to increase rents may be entered where appropriate.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	A lack of regular rent reviews being undertaken by the previous organisation, Flintshire Enterprise Limited, and the challenges faced by Flintshire Business Services has resulted in below market value rental income being received. This has now been addressed to an extent, however the rent currently being received will only be at market value until the end of March 2010. There are no future rent reviews planned by the service and this will need to be introduced.						

Project Ref:	EN0020P1
	Section 106 Agreements

Directorate:	Environment

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3.7	Our discussions with officers highlighted that there is not a consistent view of the interpretation of the national regulations and policy guidance for s106 and how it applies in Wales. We contacted the Welsh Assembly Government Planning Policy Division and the officer we spoke to indicated that there are no plans to issue further policy guidance on s106 at this stage and that it is for local authorities to interpret the legislation. In the light of the new Community Infrastructure Levy regulations it would seem to be an opportune time to clarify national policy and its	S	Recommendation: Planning officers in liaison with legal services should consider the implications to the Council of the Community Infrastructure Levy and the impact on s106 policy. There should be a clear interpretation of policy and law to enable officers to apply a consistent approach which maximises contributions in line with the legislation. Management Comment:: With regard to 106 Local Planning Guidance will set out the terms with respect to what contributions will be sought and for what level	Draft LPG published June 2011	2	December 2011 for draft LPG	The publication of the LPGN has been delayed following work with other North Wales authorities to develop a consistent way forward with respect to Section 106s and CIL. The findings of the FCC audit report were a baseline for this piece of work and were widely accepted. It has been initially hoped that a draft LPG could be created that is consistent with all N Wales authorities but given the particular circumstances of each authority with respect to their development Plans this has not been feasible. FCC will return to it proposals to develop an FCC only LPG, but it will reflect practices else where. LPG 23 on educational contributions has been drafted and consulted upon which addresses the levels of contributions required. This will form one a series of revised LPGs

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	application to the Council.						
3.13	Members interviewed wished to have greater involvement in the possible setting of priorities for s106 monies in their wards. They expressed the opinion that they do not influence the s106 process despite its importance to their communities, commenting that often the first they are aware of a potential s106 is at Planning Committee at which point it can feel too late to influence the s106.	S	Recommendation: The development of a community 'priority list' created by Members in association with Town and Community Councils and officers should be considered. Management Comment:: Draft LPG to be shared with Town and Community Councils Community Priority List would inform LDP evidence base – hence not significant	June 2011	2	Dec 2011	Will share the draft LPG by December 2011 as set out above.
3.22	To further speed up the s106 process it is considered good practice to have model s106 agreements/clauses drawn up and made available to applicants. There are numerous examples published on the internet. The authority has not done this to date	S	Recommendation: The Authority should develop a range of model clauses for s106 agreements and publish these with planning obligation policy on the Council Website. Management Comment:: These will form appendices to the LPG	June 2011	1		Model clauses have been produced by planning staff

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	although the Strategic Housing Unit did take steps to draw up model clauses for affordable housing.						
3.23	One of the criticisms generally of the s106 process is that it can delay planning approvals. We selected a sample of 25 planning approvals with s106 relating to open space obligations. This showed that the time taken from presentation of the application to Planning Committee and the signing of the s106 agreement varied from 5 days to 1129 days, with an average of 35 weeks. Our testing highlighted a range of issues: • Delays in issuing the instruction from planning to legal services. • Delays of receipt of land registry details from developer. • Developers submit their own s106	S	Recommendation: To ensure that administrative delays are minimised Legal Services and Planning should improve processes from the point of committee approval of an application subject to completion of a s106 through to the point of issue of the decision notice. Management Comment:: Will be addressed through Service Review work	July 2011	1		Process note completed

				ACTION PLAN			
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	requiring amendments/review by legal services. • Delays in receipt of cheques for legal services fees (legal agreement is not issued until cheque is received) • General delays in responses to correspondence by developers. • Delays in issuing the decision notice once the s106 has been sealed. • No clear timescale for returning the application to Planning Committee where the s106 has not been completed.						
3.24	As 3.23	S	Recommendation: The Authority should consider specifying in policy guidance and in planning committee reports that any s106 unsigned	June 2011	2	By end of 2011 to address all outstanding 106s	Will be shown in the LPG, but work has started to establish a database of all unsigned Section 106 agreements. These will be programmed to return to Planning Committee by the end of 2011.

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
			one year following the conditional approval by Planning Committee should be returned to Committee and be judged against the planning policies and supplementary guidance in force at that time. Management Comment:: This will be incorporated into the Implementation Section of the LPG				
3.27	Members made a range of comments during the 1:1 interviews and at the Planning Protocol Working Group, in summary these were: • Members do not have a clear understanding of s106 process. • Members monitoring role needs developing beyond one of merely rubber stamping agreements as they pass through Planning Committee. • Not all Councillors are familiar with the Local	S	Recommendation: A protocol on the role of Members should be developed to guide how they should be involved in s106 agreements. Management Comment:: This will be specified in the LPG	June 2011	2	Dec 2011	Will be incorporated in draft.

**ACTION PLAN**
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	Planning guidance. • Councillors have not had training on s106 but would welcome it. • Officers do not have a good enough understanding of the infrastructure/service requirements in communities and members should be leading on putting in the bids. • Members are not kept informed of the progress of s106 agreements. • Members consider that s106 is a way of making development more palatable to local communities but expressed concern that the Council should not be seen to be selling planning permission. • S106 sums from						

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	developers for play equipment is insufficient and the amounts should be increased. Members appreciated that maintaining play equipment is a problem but highlighted the importance of having open space facilities in their communities. • There are developments which are slipping through the net. • Members commented that a lot of councillors wouldn't know to ask for a s106 for their area. • There isn't a fair distribution of monies particularly in the rural areas as they don't benefit from large developments. • Other community						

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	benefits are not obtained, such as contributions to community centres. • The involvement must start at the beginning of the process so that they can understand the negative impacts of proposals and also have a say about the priorities for their areas. • Greater contact would allow members to consult with the public in their area. • Concerns were also expressed about how the Council can justify asking for s106 contributions for items such as public art where the link to development would seem to be tenuous.						

113

	ACTION PLAN						
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3.28	As 3.27	S	Recommendation: A community engagement policy should be developed to include how the community and general public can be consulted and informed of s106. Management Comment:: This will be specified in the LPG	June 2011	2	Dec 2011	Will be undertaken at Planning User Groups for Town and Community Councils and Councillors in Spring 2012.
3.29	As 3.27	S	Recommendation: Training should be offered to all Members on s106 and this should be extended to Town and Community Councillors. Management Comment:: Would be undertaken as part of the roll out of the LPG	June 2011	2	March 2012	Will be undertaken at Planning User Groups for Town and Community Councils and Councillors in Spring 2012.
3.33	.Our review highlighted that clear responsibilities and accountabilities for s106 have not been assigned. As a consequence the negotiation, recording and monitoring of s106 agreements is unsatisfactory.	S	Recommendation: There should be clear assignment of responsibility for each aspect of s106. Management Comment:: Would be established through the Service Review	July 2011	1		Clear role for Section 106 monitoring established within enforcement team. This was rolled out to staff in meetings of July 2011. This officer has now begun to undertake this role prior to assimilation into post.

				ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**	
3.44	Due to the downturn in the economy more developers are arguing that they cannot afford the contributions requested under s106. In order to access whether a concession may need to be made a viability analysis should be conducted. It is important for developers, Members and the public that the Council has a process that is open and transparent. At the current time the Authority does not have a specific policy or approach to viability testing and this is an area which needs developing. The Head of Planning Policy indicated that if a viability assessment is needed they would engage the services of the District Valuer. A policy should also address the issue of who should pay for the assessment.	S	Recommendation: Local Planning Guidance Notes relating to s106 should be updated. Consideration should be given to preparing an over-arching planning obligations policy which includes the Authority's approach to viability analysis. Members should be involved and consulted in the policy design process and there should be early engagement of developers and stakeholders, such as Town and Community Councils. Management Comment:: This will be specified in the LPG	June 2011	2	Dec 2011	Will be undertaken at Planning User Groups for Town and Community Councils and Councillors in Spring 2012.	

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
3.50	Our discussions with the Head of the Play Unit highlighted that LPG 13 Open Space Requirements needs to be updated to ensure that it meets the needs of local communities in a way that is sustainable for the Council. A key issue for the Authority is ensuring that it has the resources to maintain play areas. Currently LPG 13 requires on site play areas where there are more than 25 dwellings. However, in the current climate this can cost £60 – 70,000 and a further £10,000 per annum maintenance. If on site provision is not opted for or if the number of houses is below the threshold (between 2 and 24), a commuted sum should be requested (£1,100 per dwelling or £733 for an apartment).	S	Recommendation: LPG 13 needs to be updated to ensure that it meets the current requirements of the Authority and supports the delivery of the Play Strategy. Management Comment:: This will be specified in the LPG	June 2011	2	Dec 2011	See 3.7b above

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3.51	Although LPG 13 allows for contributions for developments of two or more houses this has not been applied in practice on the basis that there would be too many items going to Planning Committee and they are dealt with by delegated powers. This has resulted in an inconsistent application of the policy. However, to resolve this issue the constitution was amended in August so that unilateral s106 agreements for play equipment can be introduced on developments below 10 dwellings even where the decision is to be delegated to officers.	S	Recommendation: There should be consistent application of the thresholds in LPG 13 to ensure that the Authority is not missing out on contributions Management Comment:: Would be set out in the appendices of the LPG	June 2011	2	Dec 2011	See 3.7b above
3.57	There is not yet an LPG note for education contributions. This is work in progress and a LPG is being developed by Education and Planning policy officers which is at draft stage but officers were awaiting final agreement of the UDP before consulting on it. We noted that there had been no involvement	S	Recommendation: The Education LPG should be taken forward as a matter of priority and approved as an interim policy statement. Members should be involved and consulted in the policy design process. Management Comment:: Will be undertaken as part of the	June 2011	1		Draft completed. Content shared with planning Protocol Working Group in March 2011 and consulted upon subsequently. Results of the consultation will be referred back to PPWG in September with a view to adoption

				ACTION PLAN				
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	of Members in the development of this policy.		preparation of the LPG				
3.66	Our testing of s106 agreements highlighted the lack of adequate recording and process controls resulting in a poor audit trail. Planning applications are recorded in the planning computer system but until recently s106 agreements were not specifically identified. Therefore it is not possible to obtain a past listing of s106 agreements. To establish a list of s106 agreements we used several sources. The minutes of Planning Committees were trawled from 1996 onwards to identify references to s106. The list was cross referenced to copies of s106 agreements held in Land Charges. An attempt was made to confirm where relevant that payments	S	Recommendation: A clear audit trail should be established across the Authority for s106 agreements which ensure consistent referencing and description to allow easy tracing of all transactions. A single reference number should be allocated and used by all departments. Management Comment:: Would be undertaken as part of Service Review	July 2011	2	Oct 2011 for initial area	Work on-going. Buckley is being used as a pilot area with schemes going back to 2000. Audit trail for play schemes is clear, bur this needs to be extended. Buckley work will be completed by October 2011 with the audit then rolled out to other areas

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	had been received and appropriately disbursed. This testing highlighted a number of significant problems with the audit trail with fragmented and incomplete records held across the Authority. In addition a common description of each s106 is not used so cross referencing between the planning records, legal records, service department records and general ledger is difficult. At the time of writing this report work is ongoing to validate that individual s106 agreements have been complied with.						

ACTION PLAN

Project Ref:	EN0060P1
	Fleet Management

Directorate:	Environment

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
2	The range of local performance indicators calculated within Fleet Services includes MOT first time pass rates, offences relating to driver hours and overloading, customer satisfaction, insurance data and officer information e.g. days lost through sickness absence. These indicators are based on a variety of sources including National All Wales Indicators, Association for Public Sector Excellence (APSE) indicators and locally designed indicators. Indicators are generally positive although the figure for recoverable hours as a	S	Recommendation: The results of the analysis of the performance indicator information 2009/10 should be presented to the Head of Street Scene for consideration and further actions determined. The CIPFA benchmarking insurance information should also be taken into consideration. The performance management data should be resubmitted for inclusion in the APSE results Management Comment:: This data will be provided to the Head of Street scene during the next de-brief of Fleet services, However it has	31.03.11	1		Completed. APSE information for 2012 to be submitted as per timescales

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	percentage of available hours has reduced. The target of the number of insurance claims relating to fleet (as a percentage of overall insurance claims) has also been exceeded. Further information relating to insurance claims was examined via the CIPFA benchmarking club. Latest data available indicates a rise in the County Council's motor insurance claims from 2006/7 to 2008/9; this is against the trend of a reduction in the number of claims overall when the data for the whole benchmarking family is considered. Performance Indicators have been discussed at the Neighbourhood and Fleet Services Management Review meeting during May 2010. We have been advised that in the future performance indicators are to be reported via the Head of Street Scene however		already been acknowledged that All KPI data will change to reflect the changes within the services offered by the Former Fleet services operation. Apse data will be provided for 2012				

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	the detail of this has yet to be confirmed. The two indicators included in the Highways and Transportation Service Plan is reported on an annual basis within quarter four's Highways and Transportation Performance report. Until 2007/8 the Authority was regularly submitting performance indicator data to the Association for Public Sector Excellence (APSE) network for benchmarking; this has not occurred for the data from 2008/9 or 2009/10. The Operating Standards and Service Level agreement indicates a standard "To continue APSE Performance network benchmarking".						

Status: 1 – Implemented
           2 – Not Implemented
           3 – No longer applicable

Date of audit: January 2011

Project Ref:	EN0070P1
	Environmental Information

Directorate:	Environment

	ACTION PLAN						
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
3a	The Authority's charge of 10p per copy complies with a legal case (the Markison case) whereby a Tribunal ordered an authority to adopt a guide of 10p per copy. The EIR officer confirmed that all charges are either collected on the day or in advance when emails or letters are received requesting copies. The charging schedule states "if more than ten copies required then all copies must be paid for". This is inconsistent with current practice whereby charges are made when nine or more copies are requested. The schedule of charges includes the prices of each	S	Recommendation: Charges made for information supplied under the EIR regulations should be separately documented and identified within the charging schedule. The issue regarding charging for publication scheme information should be clarified. Publications relating to environmental information should be included within the public database of priced publications when produced Management Comment:: The two recommendations are accepted. In relation to the second, this is a development	01.06.11	1		The first recommendation was implemented by the implementation date. The second recommendation is dependent on ICT and is unlikely to be given high priority status.

ACTION PLAN							
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	size of copy and the fact that the charges apply to every individual. The schedule does not discretely identify EIR charges and it was noted that there are other charging policies in existence e.g. within the guide to readily accessible information. Also the Freedom of Information Act guidelines state that information supplied under the publication scheme should be without charge. It has been confirmed that charges have been made for EIR regulations request information supplied from the publications scheme (e.g. the Unitary Development Plan). A database of priced publications is currently being produced.		request with ICT and is relatively low priority which could mean it takes 18 months or more to come to fruition.				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
5	Complaints received under the EIR regulations have differing deadlines and timescales to FoIA complaints, it is therefore important that the correct complaints procedure is followed. The current internal review procedure would involve oversight from senior managers. This procedure is not currently documented.	S	Recommendation: A separate complaints and internal review procedure should be produced for complaints relating to EIR regulation requests. Management Comment:: There is a need for this	01.06.11	1		Implemented by implementation date
8	Fourteen requests logged under FoI were examined, with the EIR officer, to ascertain if they should have been dealt with under the EIR regulations. It was established that four requests should possibly have been dealt with under the EIR regulations. It was also noted that one request contained multiple questions, one of which could have been dealt with as an EIR request. As all email requests received within the foi@flintshire.gov.uk inbox have been assigned as	S	Recommendation: A formal procedure should be established, and documented, to determine the decision making process to be undertaken when establishing whether requests for information should be dealt with under the FoIA or EIR regulations. Decisions regarding whether requests should be dealt with under the FoIA or EIR regulations should be made by appropriately trained officers with the involvement of legal	01.06.11	1		Implemented by implementation date

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	FoI requests, there is a likelihood that the statistics produced relating to FoI enquiries include EIR regulations request figures. Issues could also arise regarding refusals of requests as different rules apply regarding the reasoning and timing for exemptions (under FoI) and exceptions (under EIR).		personnel where required. When the request is originally logged as either an FoIA or EIR request, the reasons for this decision should be recorded. The database should be amended to allow this information to be included. A specific email address should be established to deal with EIR regulations requests. Management Comment:: There is a need for the points made in the recommendation.				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
10	The lack of information available to employees could present problems in ensuring all EIR regulations requests are captured appropriately. As EIR regulations requests can be made verbally, theoretically any officer could receive a request therefore it is important that information is readily available to enable them to forward the request to the relevant officer.	S	Recommendation: A County Council infonet EIR regulations page should be created to provide awareness of the regulations to all officers. Management Comment:: There is a need for the points made in the recommendation.	01.06.11	1		Implemented by implementation date

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
11	Information relating to EIR regulations is held on the County Council's website within the 'Dealing with Requests' section. This section covers the Data Protection Act and FoIA requirements. The information states that requests for EIR regulations information will be referred to the Environment directorate. There is however no discrete information relating to the EIR regulations for example timescales, exceptions, fees and charges and the complaints procedure.	S	Recommendation: The County Council website should include further information and advice relating specifically to the EIR regulations, for example, how to make a request, timescales for requests, fees and charges, exceptions and the complaints procedure. Management Comment:: There is a need for the points made in the recommendation.	01.06.11	1		Implemented by implementation date

Project Ref:	EN0080N1
	Data Management – Public Protection

Directorate:	Environment

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1b)	Our review highlighted fundamental problems with the integrity of master data held in APP. The principle of the Database is that every premise has one record and that all activities are recorded and linked to that premises record; this enables a full history of a premise. APP database is intended to be an integrated system which records actions against activities and links these to a single premises record. Under the current arrangement Public Protection set up premises using a different coding structure from other users, the	F	Recommendation: There needs to be a data assessment to analyse the data structures within APP to ensure that data is held efficiently and logically in the system and can be extracted to meet the information needs of the Authority. To enhance data quality there needs to be well-defined processes which should be set out in a protocol to ensure that master data recorded in the system is recorded once only and in a	September 2010 (for consultation with IT & APP)	2	Feb 2011	Following the Report research was undertaken through the APP User Group Forum and through discussions with other local authorities on how they have addressed this issue. Civica confirmed they have not changed the way in which the system works and other authorities are using the system the way APP is use in FCC. A discussion was undertaken in the User Group meetings where it was agreed to continue with the current process. Verification work is continuing mainly in Land Charges. Previous global verification processes have left a significant numbers of problematic addresses and it was the view of the User Group after careful consideration that the task of verifying accurately should remain a manual one.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	result being a huge duplication of premises within the system. Because there are multiple customer and premises master records in the system this affects the ability to report without establishing the links between duplicate customers. This has implications for service efficiency and delivery of an effective service to the Authority's customers and the integrity and value of the data to the Authority is compromised. The APP User Group developed a protocol for entering premises into APP but this requires updating and our review highlighted that it is not followed. There is an inbuilt verification process which enables the verification of addresses based on the Post Office Address file which is imported into APP. Our review highlighted that many addresses are unverified		consistent and accurate manner to ensure that a single premises/customer record exists in the system. A data cleansing exercise must be undertaken to improve the quality of the existing data, all addresses should be verified. Methods of undertaking data cleansing should be explored with the assistance of Corporate ICT. Management Comment: The current protocols were advised by APP to meet the needs of those who require a property focussed database and those in Public Protection who want a Premises/ Business focussed database. There is a need to assess if the position has changed as far as company is concerned. Second option is to make contact with other corporate APP users to find out how they have managed the conflicting demands.			Feb 2011 July/Aug 2011	A trial verification by ICT in the APP Test System is to be undertaken to verify against LLPG in early 2011 There is a protocol for inputting and verifying addresses and System Administrators monitor the process. The Civica page on Infopoint which is in the process of being constructed will contain help and guidance notes for users. Testing by IT will now take place in July/August 2011 following an upload of the next release of the APP software.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	A report drawn off the system on 22nd October revealed that there are currently 37747 premises not verified. Areas of land cannot be verified in this way and the protocol sets out the terminology options to be used to describe the location of land. Our review highlighted that the terminology to describe is not used consistently. Whilst efforts have been made by the Land Charges Manager to cleanse the data, the premises master data quality remains very poor. There is little control over master record set up although attempts have been made through the APP user group to disseminate good practice. The Authority has set up a Local Land and Property Gazetteer (LLPG) the intention is that all systems across the Authority with land and		Only postal addresses can be verified. A Gold Star project was to be undertaken after the system went live in 2002 after the import of 35000 records from legacy systems. This was to be undertaken by APP and Corporate ICT. This proved to be problematical and was abandoned. Consult Corporate ICT and APP to assess if modern software can now undertake the task.				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	property references will all use the same source and be integrated with the LLPG. ICT have an ongoing project to integrate systems. As part of this process 1000 addresses were extracted from the APP system last year to assess data quality. These addresses were compared against the LLPG. There was only a 50% match rate between the LLPG and APP. This indicates that the quality of address data being held within APP is very poor and needs a significant amount of work to be cleansed. As a comparison, the Electoral Role System and Revenues and Benefits system produced a match rate to the LLPG of approximately 90%. IT are anticipating undertaking the APP integration sometime next year and advised audit that the Directorate should address data quality issues in preparation for this.						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3a)	There is a risk that coding systems are not adequate to support the business needs of the Directorate. The primary aim of a coding structure is to enable grouping and sequencing information to allow extraction of data for performance and management purposes.	S	Recommendation: Controls over coding should be established: ▪ Each User department should review the coding structure in operation and evaluate whether it meets their requirements.	July 2010	1	December 2010 With immediate effect	Codes have been reviewed and are fit for purpose. They have been developed historically over 10 years so the opportunity for significant change is limited because it would impact on the history record. Controls are administered by the existing administrators. Delay in the process for Job Evaluation and Single Status has meant that the appointment of a Business Systems Officer has been temporarily delayed. Project group now agreed work to start on identifying basic codes that could become generic across all users.
	A comprehensive codes dictionary is provided with the APP system, which can be tailored to the authority's work practices. All users have access to the same code dictionary which consists of hundreds of codes. Each section using the APP system have set up codes and added to the dictionary. All users do not necessarily use the same codes for the same ancillary activities such as receiving		▪ Controls should be established for the setting up of new codes. Management Comment: Because of the phased way that the system was implemented in different services and the lack of a system manager, global management of the coding structure has not been possible. Issues of coordination have been discussed in the Flare User Group.			With immediate effect	New codes that are to be created that could be generic to be e-mailed to all administrators before being input into the system and then advertised to all Flare Users.

133

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	telephone calls. As business requirements evolve it is essential to regularly review the initial and ongoing configuration, both at business and technical levels, of the systems otherwise the Authority risks serious loss of integrity over time in its data and document assets.		Overall procedure required				
5b)	Users of the APP database approach their Systems Administrators when encountering problems with the database and these are taken to Civica or Corporate IT for resolution. The Error Report facility within the database is not used. Users can access the APP User Management link within Lotus Notes for reporting problems and how to resolve problems for the benefit of other users. IT does not maintain any logs of problems experienced with	S	Recommendation: It is recommended that a process is put in place for the logging and reporting of problems experienced with the APP database to ensure all problems are identified and that all users are aware of the process. Management Comment: A Lotus Notes Database has been created to share information on enhancements and to allow knowledge sharing. Requires process procedure.	August 2010	2	Feb 2011 November 2011	A meeting of officers will take place in the second week of September to define guidance for Infopoint and to enable processes to be agreed. The Infopoint page in production. (See above) The link to the Lotus Notes Database has been retained and will be accessed via the Infopoint page. Infopoint Page has been developed and awaiting go ahead from Corporate Services to launch new format. Expected November release. Link to database to be put on Infopoint. Ensure all users have access to database and promote use. Use

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	the system. Officers interviewed highlighted that there are ongoing problems with day to day operations which staff find very frustrating. As there is no formalised method of recording and monitoring the problems tend to go unresolved. It is important that all problems are diagnosed and reviewed.		Develop APP page in InfoPoint				Infopoint, Bulletin and training in use of database.
9	Security levels range from 0-9. Level 9 is super user. There has been no review of the allocation of privileges in the system and as a consequence individuals are being allocated higher levels of access to enable them to, for example, use the report writer.	S	Recommendation: There should be a thorough review of the privilege configuration within APP. Management Comment: Agreed as a priority	January 2011	2	Dec 2011	Underway Work to be completed in the next quarter.

							ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	All users have the default to create names and addresses, ideally there should be restrictions on the number of users who can create, amend and delete master data. It is also concerning that Systems Administrators are allocated super user privilege when they are also operational users of the system; this results in an insufficient segregation of duties. The Administrators in each section are responsible for setting up individuals and allocating the appropriate security level. However, there is no formalised authorisation process in place and the list of users and their access privileges is not periodically reviewed by managers to ensure that they remain appropriate.						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	Thought needs to be given to the security levels allocated to programs to prevent access to essential update and enquiry programs or alternatively grant access to programs which should be restricted. The Directorate should work towards a policy of least privilege to protect the data. The Security Policy produced in 2005 was never formally approved or adopted. It was reported that the policy did not receive any feedback.						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
12	Departmental and cross departmental requirements have not been established and as a consequence there is inconsistent usage of APP. Process mapping of the systems has not been achieved; a specification identifying the business	S	Recommendation: Management should foster the development, implementation and maintenance of detailed data policies, standards and procedures within the Directorate in line with the principles and standards set out in the Authority's	July 2010	2	TBC Immediate Effect	Directorate Plan identifies the need to comply with the requirements of this Audit We are awaiting the availability of a <u>corporate</u> training programme for Information Management. Not within Directorate control Develop local training programme run by administrator's. Agree a standard procedure for use of Flare including minimum inputting, use of codes, time recording and use of action diaries
	process was produced when APP was originally adopted and other documentation of the systems is not up to date or held in an appropriate location allowing accessibility for all users. The Authority's Information Management Strategy promotes the effective and consistent management of information. To ensure		Information Strategy. These policies and procedures should be tested and monitored to ensure compliance. Management should ensure that officers receive appropriate guidance and training to enable them to fulfil their data management obligations Management Comment:				

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	effective data management the Directorate needs to formally consider how it can promulgate the principles and best practice set out in the Strategy. Our review of APP highlighted a lack of formalised documented standards and procedures which we consider contributes to the inconsistency of data and variable data quality held in APP.		Clarify corporate training policy – include in Appraisals To be addressed in the Directorate Plan				
	It is important that the Directorate establishes transparent, auditable policies, standards and procedures for data management to ensure the integrity of data. Data management policies should cover the whole life-cycle from data acquisition, operation through to long term preservation of the data.						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
13	In October 2007 and April 2008 ICT conducted an information audit across the Authority. The results of this survey were used to populate the Info Route database which is available on the Infonet. We discussed the results of this process with ICT Officers and this highlighted that there had been little input from the Environment Directorate. The Directorate should undertake an information inventory to identify information sources and location. Being aware of what is being held and by whom can identify duplication of effort and enable prioritisation of resources and would help to enhance the use of information. Our audit highlighted a significant level of inconsistency of data management practices between APP users and this will contribute to the inaccuracy	S	Recommendation: A comprehensive information audit should be conducted across the Directorate covering all media including paper and electronic systems. Management Comment: This relates to Directorate wide systems. Is an objective of the 2009/10 Directorate Plan and the role of the Business Systems and Performance Post.	Feb 2011	2	December 2011	Audit to start in Land Charges section.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	and completeness of the data held in APP. Consideration could be given to going a step further than an inventory by undertaking a detailed information audit which would entail the systematic examination of the information resources, information flows and the management of these. This level of detail is beyond the scope of this review and requires experience and expertise of the area being reviewed. Appendix 1 sets out the components of an information audit. An information audit would provide the Directorate with an objective assessment of record keeping practices and the way in which that information is actually used. It is likely to be a time-consuming and labour-intensive process, but will produce insights into many aspects of the business.						

	ACTION PLAN						
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
14	Data ownership is an important aspect of effective data management. The Directorate needs to have a clearly defined data ownership and accountability. Officers of a sufficient level of responsibility should be the data custodian this then demonstrates a strong commitment to data quality driven from the top management. At the current time there is no clear responsibility for the data assets within APP. The officers with Administrator responsibility do their best to ensure accuracy but there is no one with sufficient authority to ensure effective data management of APP.	S	Recommendation: Individuals should be nominated as data custodians and their responsibilities for ensuring the high quality of that information is understood. Their roles should include ensuring: Data is reliable and complete. Data is catalogued, stored in the appropriate location and format. Data meets legal requirements. Data meets security requirements. Data is made available to any stakeholder who has a legitimate need to know. Management Comment:: This will be the responsibility of the Database Business Support Team. A wider Directorate issue.	Feb 2011	2	Sept 2011	Include in local training programme. Discuss at next Planning SMT to be held end of September. Nominees will then be sought from each team/area.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
22	The workflow facility in APP can provide user departments with an effective data management process. Each individual action has scheduled and actual dates, and an action officer code. When an action has been completed, the actual dates and initials of the relevant officer are entered. Officers can open a list of outstanding detail events with a scheduled date but no actual date. In addition to providing officers with a checklist of activities, the actions system provides an historical record of actions taken, supports forward planning and allows individuals and managers to monitor progress and performance. In any activity the user can enter an action type code and create an action diary record; however we noted that action diary templates are not used consistently by all users.	S	Recommendation: It is recommended that the action diaries are used by all users where it is relevant and this message is communicated through additional training so users are aware of the enhanced reporting and management information that can be achieved through this tool. Management Comment:: Accepted – inconsistent use Combine with 17 above	Feb 2011	2	Immediate Effect	The use of action diaries will be covered by the local training programme and will become a minimum standard of operation for officers.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	Action Diary templates are set up within the system but currently do not reflect the up to date requirements of the tasks.						
	For example, Planning have an action Diary Template for planning applications but currently the action diary does not reflect the procedures. A Development Control Manual for Planning is currently in the process of being produced which will set out robust procedures and these will then be reflected in the action diary.						
	The Technical Assistant in Trading Standards reported that the Action Diaries are not routinely used in the department with users preferring to use the text box. Despite trying to establish the use of the Action Diary to facilitate the report writing this has not been successful.						
	Pest Control Officers do use the Action Diary to enter the						

144

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	details of their visits and sign off when jobs are completed. Food Safety use the Action Diary but have not established standard templates. The actions system may be used in any combination of the following: 1. Historical record of actions taken. 2. Forward Planning - i.e. to plan future action detail events 3. Checklist - a standard procedure (or part of) can be coded/combined into a template - may include action detail codes or freehand items. As templates are copied into an action record, scheduled dates will be generated for each action detail event. Action templates are intended as aide memoirs and will not force actions to take place.						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
23	The audit revealed that the document logging facility within APP is not being maximised largely due to the configuration of the system. Presently APP is not linked to the e-mail system or to the photograph library; due to different servers being used and IT configurations need to be streamlined to assist all users of the database. The planning section is moving over to a Windows server and testing will begin by mid September. The Planning Department is the main user of the document scanning facility but not all documents are scanned. There is a lack of consistency with document scanning, for instance, consultation responses received are not scanned and therefore it is not possible to view the responses on the system. It was reported by the	S	Recommendations: To ensure that a full record is maintained in APP all documents should be logged in the database. It is recommended that the EDMS is prioritised to promote the optimisation of the document logging facility and to provide the database with a full and complete record of activities. Directorate officers should review other departments within the Authority who have successfully implemented paperless work flow procedures such as Housing Benefits Management Comments: Accepted. This has been an aim for a number of years but requires corporate EDMS. It was the subject of a proposal for an invest to save initiative for 2009/10. The Directorate has	Feb 2011	2	Commencing June 2011 Commencing July 2011	Planning and Building Control have now been put forward as a pilot for the new EDRMS system which will link into APP. The project is programmed to start in June 2011 but may take up to 12 months to be effective. Most of the Planning Application files pre 1996 have now been scanned. A new programme is about to commence in back scanning the FCC files 1996-2003.These will be linked to APP to allow Mobile/Agile working.

146

			ACTION PLAN					
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	Administration Manager that scanning procedures are under review and that the implementation of the Electronic Document Management System (EDMS) is long overdue.		been advised to await a corporate solution. Environment was not selected as a pilot. Consult ICT on current progress corporately. Good progress has been achieved with Planning online which has seen a paperless on line solution for application forms plans, minutes and maps. In addition over 25000 planning application files have been scanned and destroyed working with a private sector contractor				

Status: 1 – Implemented
         2 – Not Implemented
         3 – No longer applicable

Directorate: Environment

Date of audit: April 2010

				ACTION PLAN			
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
12	All staff questioned were generally aware of the legislation, best practice and accounting practices that governed their module/area. However, not all officers were aware of the total number of properties for which they were responsible. The Senior Technical Officer explained that the legal tenure of a property was not always recorded on the system (particularly leased properties). As such it was not always possible to determine whether it was the responsibility of FCC or the responsibility of the leaseholder to carry out an Asbestos, Disability, Condition	S	Recommendation: All module leaders should be aware of the total number of properties for which they are liable for maintenance (including properties which are leased out to other organisations, individuals etc.) A system should then be devised to evidence the fact that each module is complying with the legal, regulatory and best practice requirements governing the particular area (this could be linked to the Quality Assurance System) Further assurances should be sought from Technology Forge as to whether the system can	July 2011	2	Dec 2011	Quality Management System has been externally stage 1 audited on **19 July** by the BSI and will be audited further at the end of November. This will cover the Valuation and Estates element of the modules. Similar reviews are being undertaken by other services with responsibility for their respective modules. Design Consultancy & Corporate Property Maintenance has, up to now, had their own Quality Management systems. However, now that the two sections have been brought together as one it is proposed to re-draft the Quality Assurance Documentation. Unfortunately, a delay in the re-structure has meant that little progress has been made on this task to date.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	surveys etc. There was not always documentary evidence that officers were complying with the requirements of various Acts, regulations and guidance etc. Ideally each module leader should have a definitive total population i.e. 1300 buildings (which they are responsible for). There should then be an action plan to carry out an inspection, condition survey etc. within a defined timescale, as detailed by the legislation, best practice, regulations etc that govern the area/module e.g. visit all buildings within 12 months as per Control of Asbestos at Work Regulations. If the above was in place staff could then demonstrate for each module their progress against defined targets and legal timescales. It is appreciated that some modules are governed by a legal timescale, WAG Target		cope with the new method of accounting valuation Management Comment:: This will be dealt with through a number of work streams: • The implementation of the valuation module • The development of a Quality Management System within Valuations and Estates (Corporate Property Maintenance already utilises a system) • Regulatory, ;legal, best practice approaches will flow from membership of relevant professional bodies, system updates to reflect regulatory change, procedural and policy changes with the Council and attendance at				The Capital Accounting Module has been updated to allow for the requirements of IFRS. CIPFA have confirmed the approach to componentisation. Training in using this will be given as part of the implementation of the module which is to commence with a data load in Sept 2011. The previous years' transactions and the current Financial years' valuations will be recorded on the system once the data load, testing and training have been completed which is planned to be by the end of the calendar year 2011.

ACTION PLAN							
Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	etc whereas others a target defined by FCC. Additionally some concerns were expressed regarding the capacity of Technology Forge to deal with the imminent changes set to impact on accounting regulations. At present the accounting regulations are governed by SORPS and the Royal Institute of Chartered Surveyors. However, from April 2010 it will be governed by the International Finance Reporting Standards. A meeting with CIPFA is planned for January 2010 for further details on the new methodology. Meetings have been held with TF with a view to establishing as to whether the system can cope with the new method of valuation.		benchmarking groups Technology Forge have advised that the new method of accounting valuation should be available for use in April 2010. This, we are advised,, will facilitate the new procedures or at least TF's interpretation of them. The RICS and CIPFA are yet to release formal guidance on this specific issue.				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
18	Time would not allow us to check all modules. Therefore a random sample of five users of the system were contacted for their views on completeness, accuracy, timeliness and validity of the data contained within the system. Four out of the five sampled indicated that they felt that certain information was either incomplete or inaccurate. Comments include: • incomplete and inaccurate contact information in relation to specific properties i.e. Officer names, telephone numbers etc. • Inaccurate expenditure codes in relation to orders raised in respect of various properties. • Incomplete list of contractors as per the	S	Recommendation: In the light of the comments made by various users of the Technology forge system the accuracy of migrated and standing data on the TF system should continue to be quality control checked and monitored. Evidence of these checks being carried out on a module by module basis should be substantiated on supporting working papers. Management Comment: We agree that new data needs to be quality checked. From a Valuation & Estates perspective we are currently working on a business process which will incorporate quality control. Thus so far we have ensured that data has been checked and signed off by a qualified officer.	Dec 2010	1	Aug 11	A review of progress and baselines has been undertaken and reported to CAMG. This includes the action plan referred to above which covers the issues referred to. The ongoing day to day management of the operational modules has therefore been taken into account. The Quality Management System referred to for Valuation and Estates is now earmarked to be reviewed by outside validation in the summer with a first formal review at the end of the year leading to ISO accreditation. This framework will support day to day management and record handling. The authority has also introduced E PIMS lite which will be a public body and publicly accessible high level asset database to facilitate public sector interaction and the more effective and efficient use of assets across Wales.

	ACTION PLAN						
Para.	**Original Test result / Implication**	**Cat**	**Recommendation and Management Comment**	**Original Agreed Implementation Date**	**Status**	**Revised / Implemented Date**	**Management Comment / Progress**
	Authority's Select Lists • Incomplete legal title information on some properties						
	• Incomplete legal title information on some properties Data quality is also detailed in the Follow on Actions Report (26/11/07). "It is recommended that Senior Users and Service Managers assess the quality and usefulness of the data held, particularly before enabling web access for headmasters, the fire service and the organisation as a whole." Internal Audit could not find any documentary evidence to support the assertion that there are checks on migrated and standing data for all modules contained within the Technology Forge System.		However, because some data comes in the form of a data load it may be time consuming to physically check every detail. Specific sampling will be undertaken in order to verify the robustness of the data load.				Addressed as part of the above work.

AGENDA ITEM NUMBER: 6

REPORT TO: **AUDIT COMMITTEE**

DATE :   **01 NOVEMBER 2011**

REPORT BY: **HEAD OF FINANCE**

SUBJECT :   **FINAL REPORTS AND PERFORMANCE INDICATORS**

1.00   PURPOSE OF REPORT

1.01   To inform Members of final reports issued since the last Audit Committee (Appendix A), and of Directorates and Internal Audit's performance for responses against target (Appendix B and Appendix C).

2.00   BACKGROUND

2.01   Internal Audit is required to prepare a report detailing the outcome of all audit work and report performance against a range of indicators.

3.00   CONSIDERATIONS

3.01   This report details the outcomes of all reports finalised since the last Audit Committee - Appendix A. The Appendix also includes details of the limited assurance reports issued in that time.

3.02   Response times continue to be monitored by the audit department against the target times of 30 days for corporate reports and 20 days for all other reports. The time taken to issue draft and final reports is also monitored.

3.03   For every indicator with a result outside the target times, an explanation has been gained and is noted in Appendix B. Delays have mostly been caused by the need for further discussions and also annual leave.

3.04   Details are also given of five draft reports currently outstanding outside the target times. Reasons for the delays have been obtained.

4.00   RECOMMENDATIONS

4.01   The Committee is requested to note this report.

5.00   FINANCIAL IMPLICATIONS

5.01   None.

6.00   ANTI POVERTY IMPACT

Date: 24/10/2011

6.01   None.

7.00   ENVIRONMENTAL IMPACT

7.01   None.

8.00   EQUALITIES IMPACT

8.01   None.

9.00   PERSONNEL IMPLICATIONS

9.01   None.

10.00   CONSULTATION REQUIRED

10.01   None.

11.00   CONSULTATION UNDERTAKEN

11.01   None.

12.00   APPENDICES

12.01   Final Reports Issued
         PI's on issued reports
         Outstanding Draft Reports

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985 BACKGROUND DOCUMENTS

         None.

Contact Officer: David Webster
Telephone: 01352 702248
E-Mail: david_webster@flintshire.gov.uk

Date: 24/10/2011

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

Project Reference	Project Description	Level of Assurance	Recommendations		
			F	S	MA
CD0020P1	Risk Management	Limited	0	4	2
CD0030P1	Corporate Governance	Adequate	0	7	2
CD0200P1	Performance Indicators	Limited	0	10	0
FD0060P1	Clwyd Pension Fund – Governance	Adequate	0	1	8
FD0060P2	Clwyd Pension Fund – Investment	Substantial	0	0	5
FD0060P3	Clwyd Pension Fund – Administrations	Substantial	0	0	5
FD6150P1	Housing Benefits	Limited	1	7	1
HR0150P2	Payroll	Limited	0	8	5
HR0200N1	Recruitment Policy	Limited	0	8	4
IT0090P1	ICT Strategy	Substantial	0	2	1
LL0050P1	Libraries	Substantial	0	2	5
LL1065P1	ICT Unit – Security of Mobile Devices	Limited	2	2	0
CS0080P1	Commissioning Legal Services	Adequate	0	3	1
CS1010R1	Disabled blue badge parking	Substantial	0	0	1
EN0060P1	Fleet Management	Limited	0	8	5
	Investigation Report				
OA9069R1	Play Unit Investigation	n/a	0	1	0

Levels of Assurance – standard reports.

Substantial – A robust framework of controls ensures objectives are likely to be achieved. In addition, controls are applied continuously or with minor lapses.
Adequate – A sufficient framework of key controls for the object to be achieved, but the control framework could be stronger. Or, controls are applied but with some lapses.
Limited – There is a risk of objectives not being achieved due to the absence of key controls. Or, there is significant breakdown in the application of controls.

Levels of Assurance – follow up reports.

Good. 80%+ of recommendations have been implemented. All fundamental recommendations have been implemented.
Reasonable. 50-80% of recommendations have been implemented. Any outstanding fundamental recommendations are in the process of being implemented.
Little. Less than 50% of recommendations have been implemented. Unsatisfactory progress has been made on the implementation of fundamental recommendations.

Categorisation of Recommendations

F -   Fundamental
S -   Significant
MA -   Merits Attention

Fundamental – action is imperative to ensure that the objectives for the area under review are met.
Significant – requires action to avoid exposure to significant risks in achieving the objectives for the area under review.
Merits Attention – action advised to enhance control or improve operational efficiency.

Summary of Findings and Action Plan of Reviews with Limited Assurance

Risk Management – CD0020P1

We have made no fundamental and four significant recommendations arising from the following:

- The Risk Management Policy does not specifically require the inclusion of the management of operational risk within the Departmental Service Plans. Risk registers for operational risks have not been established.

- At present it is optional to use the Project Management System for the delivery of non-IT related projects, thus allowing project managers to by-pass the risk management process that forms part of the Project Management System.

- There is no central recording and approval process for the commitment to enter in to non strategic partnerships.

- Evidence to support predictive green ratings within the SARC is not available for all included risks, particularly in areas where the achievement of a green risk rating is not completely within the influence of the council.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
9	When management provide updates for the SARC report, only realistic and supportable projections should be included. If there is no clear evidence of a path to the achievement of a green rating, this situation should be recorded in the SARC report.	Significant	Y	Agreed, this is the case for many of the SARC entries currently.	To coincide with Q2 reporting 30th September 2011	VW

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
12	The Risk Management Strategy should be amended to require the inclusion of the identification and management of operational risk in departmental Service Plans. Services should maintain operational risk registers.	Significant	Y	Agreed, this is already the case in many service plans. We suggest that local risk registers should be established using a standard template provided by the Risk Manager.	Develop for Service Planning 11/12. October 2011	VW
13	To ensure that all projects funded and delivered by the authority are effectively managed and delivered in a uniform manner, the use of the Project Management System should be compulsory.	Significant		The project management system supports the Council's adopted project management methodology agreed by CMT methodology and supporting system has been adopted as a corporate approach. Further work will be required to ascertain the extent of this issue and to establish why the methodology and system are not being used.	October 2011	CG
20	A central recording and approval process for the commitment to enter in to partnerships and collaborative arrangements should be established. This process should ensure that proposed partnerships fit with the strategic aims of the Authority, ensure that the Authority is not committed to any risks that do not meet its risk appetite and have been subject to adequate authority before commitment.	Significant		A record will be established with the required information in it. As a first stage the structure, hierarchy and contents will be defined. The record will then be populated.	December 2011 April 2012	KA

Performance indicators – CD0200P1

We have made no fundamental and ten significant recommendations arising from the following:

- PI HHA/016 emergency cases had been included in the data to calculate the PI. In terms of the definition the PI excludes emergency cases;

- Instances of inadequate evidence in place to support the authority's discharge of duty under Section 184 of the Housing Act (1996) and lack of periodic review of IBS reports to supporting spreadsheet to actual case files - PI HHA/002;

- Lack of checks made by the Lifelong Learning Directorate to ensure data provided for the production of performance indicators is accurate.

- Inadequate system in place to ensure that schools cross check pupil level data (that is aggregated to create the SSSP) with the raw data schools hold, to confirm that the pupil level data is complete and accurate - PI EDU/011;

- Instances of inconsistencies in data entered onto the WasteDataFlow system to produce the Waste Management PI's and data entered onto Ffynnon due to data changes made to WasteDataFlow data - PI WMT/08ii;

- Instances of incorrect data being included in the calculation of the Health and Safety high risk businesses - PI PPN/004iv;

- Instances of enforcement notice data not being included in the APP database for the calculation of appeals determined that upheld the Authority's decision in relation to planning application decisions and enforcement notices. In addition inadequate evidence in place to support the date of the decisions entered onto the database - PI PLA/003;

- Instances of inconsistencies with supporting document dates and actual dates entered onto the APP system to produce the percentage of enforcement cases resolved during the year within 12 weeks of receipt - PI PLA/005;

- A lack of understanding by staff in Homelessness and Public Protection of the definitions of their relevant PI as published in the National Performance Indicator Guidance for Wales 2010-11 resulting in incorrect data being used to calculate the PI.

- Lack of periodic checks and reconciliations on supporting source data prior to calculation of the PI and subsequent entry on to Ffynnon particularly in Homelessness and Planning.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
1	Management should ensure that all staff responsible for collating information for the calculation of the performance indicator fully understand the definition/guidance for the performance indicator.	Significant	Y	Housing All relevant guidance and necessary formulas for completion are contained within a file which is up dated and checked on regular basis.	1.4.11	Team Leader Housing Options
			Y	Development Control All procedures should be contained in the Development Control Procedure Manual (which is currently under review). If this requires updating to reflect training shortfalls, then this will be done and staff re-trained.	30/11/2011	Glyn P Jones - Planning
			Y	Public Protection Performance Management Review meeting in place to challenge and scrutinise data before inclusion in report.	In place from September 2010	Head of Public Protection
			Y	Training undertaken	May 2011	A. Macbeth

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
1	Continued.		Y	Education The Performance Information Manager has reallocated the task to a new temporary secondee for 2010/11 outturn and is training them in performance definitions	April 2011	Jenny Dobson
				All staff understood the definitions for 2009/10 outturn and this has been the case for all prior years.	April 2010	
				The member of staff who collated the information for 2009/10 has left the authority. There is a vacancy and recruitment procedures are being followed.	Feb 2011	
				There is slight concern for EDU 009 – alternative education following exclusion. There has been a change of service manager	April 2011	Terry Petrie

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
2	Management should ensure that email confirmation, supported by a copy of the formal discharge letter should be obtained from the relevant Housing Association to support all discharges of duty. Management should ensure that staff responsible for producing the spreadsheet which holds the data for the calculation of the performance indicator check and reconcile the number of cases on the spreadsheet to actual case files and to the IBS system to ensure the correct number of cases are being reported.	Significant	Y	A request has been made to the Neighbourhood Housing Managers that following an allocation made under the homeless legislation a copy of the signed tenancy agreement should be forwarded to the Housing Options Team and this should now be part of the Allocations Process. Following completion of the spreadsheet the relevant officer will meet with the Team Leader to discuss and verify information	24.5.11 1.4.11	Team Leader Housing Options

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
3	To meet the requirements of the WAO audit a review of the data verification procedures for all Education indicators should be carried out to ensure all data captured is accurate and is obtained from the correct source.	Significant	Yes	Procedures for cross referencing a) b) c) sources are being formalised in writing by Performance Information Manager. There are 3 main sources of data : a) signed school summaries (signed off by Head) b) information from DEWI reports – part of WAG secure file transfer systems – based on school electronic returns c) StatsWales website / WAG circulars There has always been considerable LA checking of school census data – including school check lists sent to schools by LA to ensure that school data entry prior to the main census PLASC is correct.	April 2011 Ongoing	Jenny Dobson
8	In terms of the Wales Audit Office circular EDU/011 dated 6 August 2010 Management should ensure that they have the necessary systems in place to ensure that schools cross check pupil level data (that is aggregated to create the SSSP) with the raw data schools hold, to confirm that the pupil level data is complete and accurate.	Significant	Y	This PI relates to average points score. Schools are heavily encouraged by the LA to check their named provisional data supplied by WAG against their SIMS database. In Autumn 2010 and 2009 advice recommending this action was issued by the MI Officer (school improvement) who has now left the authority.	Autumn 2010	Jenny Dobson

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
13	Management should ensure that once the data entered onto WasteDataFlow system for the production of the PI's has been reconciled and deemed to be correct and accurate a check is performed to ensure the data entered onto the Ffynnon system is accurate.	Significant	Y	Training undertaken	May 2011	A. Macbeth
15	Public Protection should check and reconcile data used in the calculation of the PI to the APP system prior to reporting.	Significant	Y	As above	In place from September 2010	Head of Public Protection
21	Prior to performance indicators being calculated the source data used should be verified to ensure completeness and correctness.	Significant	Y	Housing Agreed.	1.4.11	Team Leader Housing Options
			Y	Public Protection Agreed.	In place from September 2010	Head of Public Protection
			Y	Education It should be noted that much of the performance data source is in school SIMS databases. The LA does not directly access the school databases. The SIMS software does validation checks on data ranges and the DEWI file transfer system performs some checks as well. However data accuracy is a school responsibility and Head teachers have to sign off returns summaries The LA looks for unusual trends and supplies pre census checklists but cannot directly view the source data or	April 2011	Headteachers Secondary Phase Officer Primary Phase Officer Inclusion Manager Performance information Manager

Page 10

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
				crosscheck school data entry against other school records. As noted in Para 3 above (reference a,b,c,) procedures are being formalised. There has been insufficient staff capacity and too many personnel changes in SMIT team. This has led to over reliance on a single officer and prevented a build up of knowledge / continuity in this area of PI calculation.		

Housing Benefits – FD6150P1

We have made one fundamental and seven significant recommendations arising from the following:

- Quality Assurance work is not robust to ensure all issues are encompassed and dealt with.

- Staff training has not adequately addressed problems identified in processing claims accurately.

- Revenues and Benefits Helpdesk calls are not resolved on a timely basis.

- Issues referred to Civica are not resolved in a timely manner.

- Reporting and monitoring of performance is not adequate.

- There is insufficient staff capable of producing specific reports off the Civica system.

- There is ineffective leadership of the Revenues and Benefits support team.

- Variances in the rent allowance totals between the Civica system and the General Ledger are not communicated to the Housing Benefit Section.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
3.2.3	Comprehensive Quality Assurance work is fundamental to ensuring claims are processed accurately. Quality Assurance work should take priority within the Section and incorporate all elements of Good Practice to ensure accuracy of claims and the identification of training needs. Quality checking must be documented, reported and actioned to ensure maximum benefits are	Fundamental	Y	A robust accuracy framework has been devised and is being embedded in the day to day work of the section. Areas of risk have been identified and there is rigorous testing of cases on a daily basis. Errors are identified and passed back to individual members of the team to understand and rectify. Training officers are now located within the benefits section to ensure that targeted training can take place. Trainers are available by floor walking and also	May 2011 and ongoing	Sian Peters

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
	obtained for the department. A full review of management checking processes should be undertaken as a priority.			when errors are identified to help staff. All quality assurance is fully documented. Errors when rectified are checked. Performance and accuracy is a standing item on staff monthly one to ones and is being embedded in everything that we do. Staff have had an external trainer also on specific areas of concern. Please see below. A sophisticated spreadsheet is being used to record quality issues but FCC has purchased robust performance software which will not only ease the time taken with checking claims but also enhance management reporting around quality assurance. An accuracy and quality assurance function has been identified in the section and staff have been allocated specifically to this area.		
3.1.4	It is recommended that due to the large percentage of errors found on the checking of overpayment classifications by the Subsidy Returns and Appeals Officer, comprehensive training on overpayments is a priority for all assessors.	Significant	Y	Training has been carried on these and other specific areas. FCC used an external trainer to provide support for this work	May 2011	Sian Peters
3.3.9.1.	It is recommended that consistent procedures be put in place to more effectively monitor and resolve Helpdesk calls. All calls should remain 'open' until full resolution of the issue and only then signed off to assist Benefit assessors in keeping track of	Significant	Y	Consistent working practices will be established and procedures drafted that clearly stipulate the process to be followed when; • Logging calls • Allocating calls • Closing calls • Placing calls on hold	31.12.2011	Gareth Evans

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
	their calls.			• Providing progress updates These procedures will be circulated to all staff and compliance will be checked regularly by the Systems & Performance Team Leader.		
3.3.9.2	Issues that are referred to Civica that are not addressed in a timely manner need to be taken up and addressed with the software supplier who has a duty to adequately provide support of their product.	Significant	Y	In many respects this is already in place. The Systems & Performance Manager currently meets with our Civica OPENRevenues Account Manager on a quarterly basis and as part of this meeting personally, raises any issues that he is aware of or as requested by the Benefits or Revenues Manager. At the most recent meeting in June, the Systems & Performance Manager invited the Interim Benefits Manager to attend the meeting and together highlighted concerns about a particular issue. Going forward, the Systems & Performance Manager will meet regularly with the Systems & Performance Team Leader to formally review all outstanding calls raised with Civica, and any issues over the timeliness in addressing calls will be	30.9.2011	Gareth Evans

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
				discussed with Civica as appropriate. The Systems & Performance Manager will advise the Revenues & Benefits Management Team of the date of future meetings with Civica and request full details of any issues that they wish to be raised during the meeting, or alternatively attend the meeting themselves if necessary. The Systems & Performance Manager also contacts Civica's Revenues & Benefits Operational Director to raise concerns regarding any ongoing issues and there are numerous examples of this having taken place. Low risk incident records (IR's) that are logged with Civica can often take time to resolve as resources are focussed on resolving issues of a greater severity. Similarly with IR's that are for system enhancements – these are considered by an Enhancement Group made up of representatives from a number of Civica customers, again, this can be a lengthy process with mixed outcomes. The alternative is that we pay for a bespoke development ourselves, which		

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
				has happened on occasions but is not cost effective in most cases. Flintshire have never had any representation on the Enhancement Group and the Systems & Performance Manager will enquire as to the feasibility of a Flintshire representative (the Systems & Performance Team Leader) joining the group.		
3.3.9.4	Reporting and monitoring of performance within the Revenues and Benefits support team should be enhanced to support better working practices.	Significant	Y	Improving and developing a performance framework to monitor and evaluate the effectiveness of staff in the Systems team was identified and set as an objective for the Systems & Performance Team Leader when last formally appraised in late 2009. Unfortunately, the suspension of the appraisal process whilst the Finance Function Review is implemented and the additional management responsibilities taken on by the Systems & Performance Manager since January 2010 have meant that this has not yet been formally assessed. This will become an immediate priority post FFR.	31.12.2011	Gareth Evans

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
3.3.9.5	There should be more than one member of the Revenues and Benefits support team that is capable of running specific reports.	Significant	Y	All members of the team are able to write basic queries using OPENQuery, although only one is sufficiently skilled to write detailed benefit queries due to the complexities involved. Refresher training will be provided to all members of the team, including the team leader and regular use of OPENQuery encouraged by all members of the team.	31.3.2012	Gareth Evans
3.3.9.6	Officers within the Revenues and Benefits support team need more effective leadership to understand their professional duties in assisting and maintaining the software system in place to effectively administer Housing Benefits.	Significant	Y	The Systems & Performance Manager has discussed at length with the Systems & Performance Team Leader the importance of professional behaviour at all times. The necessity for the Systems and Performance Team Leader to undergo in-depth formal supervisory level training has already been identified through the Council's appraisal process and this will be a requirement of any assimilation into this post. The temporary cessation of formal training for Finance Staff pre assimilation has limited the Systems & Performance Managers ability to address this issue as he would have liked.	31.12.11	Gareth Evans

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
				Assimilation into this role is imminent and whoever is assimilated will be enrolled on the next available Team Leader course which the Corporate Training Manager advises commences on the 7th October.		
3.4.3	It is recommended that all variances in the reconciliations of the rent allowance totals held in the Civica system to the information held in the General Ledger are communicated to the relevant officers in the Housing Benefit Section.	Significant	Y	All reconciliations including reconciliations to ledger are to be completed monthly. Any discrepancies are to be reported to the relevant Benefit Managers	September 2011	Sian Peters

Payroll – HR0150P2

We have made no fundamental and eight significant recommendations arising from the following:

- Two sickness self certification forms could not be located

- All permanent allowances had not been reviewed and updated by management.

- All one off payments had not been listed by the appropriate job title and did not include an end date.

- Not all new starters were approved by line managers with appropriate authorisation levels

- Leaver forms were submitted late to the payroll section which led to subsequent overpayments

- The electronic version of the Authorising Signatory Listing was not up to date due to staff shortages

- Overtime payments had been authorised by staff not entitled to do so

- New starter information had not been submitted to the pensions section on a timely basis.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
5	New starter forms without appropriate authorisation should be rejected by HR staff.	Significant	Y	Since the audit recommendation, all HRSC assistants have been advised that they need to check signatories against the certified officers list when they receive new starter forms. Education Staffing assistants will be reminded to check signatories.	31.05.11 31.08.11	R Noble/ J Blackwell K Brookes

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
6	Directorates should be reminded that they must submit leaver information to the payroll section in a timely and accurate manner.	Significant	Y	Directorates are regularly reminded via workforce news of the importance of submitting all HR forms in a timely manner. Each month a notification is sent out in addition to this with the key dates relating to the current month and again reminded of the importance on submitting prior to these cut-off dates. Schools will be reminded of the importance of submitting all forms in a timely manner.	31.05.11 31.08.11	R Noble/ J Blackwell K Brookes
	Standard leaver forms should be used across the Authority			Redesign of all forms currently used by non-school based staff is ongoing, following completion of the exercise work will commence to align those forms used for school based employees.	30.09.11	R Noble/ K Brookes
7	The Authorised Signatory List Spreadsheet should be maintained by one officer who has responsibility for updates and deletions.	Significant	Y	The authorised signatory list is now maintained by one officer who has is responsible for updates and deletions. Staff are regularly reminded via quarterly e-mails to verify signatures provided on documentation to the list	31.05.11	C Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
9	All permanent allowances should be reviewed and verified by management to ensure they remain applicable and valid. All authorisations should be retained on file.	Significant	Y	Work is in progress to provide a report to Heads of Service, budget holders, and HR Managers for them to sign off the permanent elements currently in force for their staff. This report will be circulated on an annual basis thereafter.	30.06.11	Paul Jones
10	All one off payments should be listed by the appropriate job title within the payroll system and end dates should be entered to allow for correct establishment control.	Significant	Y	Work is currently in progress to address this issue: vacant one off payment positions have been closed, pending the ending of this practice greater scrutiny of new positions/claims is undertaken, officers certifying officers of the said claims are being contacted to advise that the practice has to end.	31.12.11	John Griffiths/ C Jones
11	Overtime payments without appropriate authorisation should be rejected by HR Payroll staff.	Significant	Y	As Para 7, team members are regularly reminded to check the signatory list.	31.05.11	Caryn Jones
19	Sickness Self Certification forms should be retained by the Payroll function as primary evidence of a recorded episode of absence	Significant	Y	All sickness forms are now administered by the Payroll processing Assistants and retained in the Payroll Office. The errors that were identified have been rectified.	31.05.11	Caryn Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
21	Staff should be reminded that all new starter information is to be submitted by the payroll section to the pensions section on a timely basis.	Significant	Y	Service Centre and Education staff responsible for the completion of T36 starter forms will be reminded of the importance of submitting data on a timely basis.	31.07.11	R Noble/ K Brookes

Recruitment Policy – HR0200N1

We have made 8 significant recommendations arising from the following:

- The lack of appropriate statistical data to assess the impact of the Accredited Recruiter programme;

- Inappropriate targeting of Accredited Recruiter training;

- Lack of robust processes and procedures for ensuring the competent and consistent application of the Recruitment Policy and operating procedures through the Accredited Recruiter programme.

- Inconsistent involvement of HR and inconsistent use of the HR Recruitment Management System (RMS) across the Authority;

- Failure to periodically review and update the Recruitment Policy and supporting operating procedures

- Failure to use the RMS system to its full potential;

- Failure to ensure short listing criteria and short listing matrices are held on recruitment files;

- Failure to ensure copies of interview questions, scoring matrices and selection test results are held on the recruitment files.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
3	The appropriateness of the Accredited Recruiter Programme in its current format should be formally considered by Directorate Management. If the programme is to be reinstated then it should be ensured that data is maintained around the levels of HR support provided to accredited recruiters (to allow an evaluation of the cost effectiveness of the programme to be undertaken) and that data is maintained around staff turnover (with comparisons between turnover of staff appointed by Accredited Recruiters and staff appointed by HR). In addition it should be ensured that periodic monitoring of recruitment by Accredited Recruiters is undertaken to ensure continued compliance with the HR Recruitment Policy and Operating Procedures.	Significant	Y	Currently awaiting update from HR Managers to proposal that the scheme should be updated and relaunched. This would ensure that recruiting managers were deemed competent in carrying out that part of the recruitment and selection process.	31.1.12	Helen Stappleton & HR Managers
4	If the Accredited Recruiter Programme is to continue in its current format the training course should be targeted to ensure it is only offered to those managers who are regularly involved in recruitment at Scale 6 or below.	Significant	Y	Training would be targeted to those involved in the interviewing and selection stages of the recruitment process. This would cover recruitment into all grades NOT just up to scale 6. Training could be facilitated via Deeside College/Corporate Training	31.1.12	Helen Stappleton & HR Managers

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
5	If it is considered appropriate for HR to continue to support those managers who have achieved full accreditation status then processes should be put in place to ensure that these Accredited Recruiters receive refresher training and continuing legislative and procedural updates. HR should maintain a complete and up to date list to show which Managers have completed the course, and which have subsequently completed the evidence portfolio and achieved full accreditation status. It should be ensured that only those managers who are fully accredited are involved in Recruitment.	Significant	Y	As Point 3, this recommendation would be incorporated into the relaunch of the scheme	31.1.12	Helen Stappleton & HR Managers
6	The HR Recruitment Policy and Operating Procedures should be applied consistently across the Authority. To avoid inefficiencies and duplication of processes across departments Directorate Management should formally consider centralising all recruitment (excluding schools recruitment) to ensure effective management by HR.	Significant	Y	This is under consideration as part of the HR Review	April 2012	Helen Stappleton

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
7	The Recruitment Management System (RMS) should be developed to enable management information reports to be produced (time taken to complete each stage of the recruitment process and cost of recruitment) and to enable individual posts to be tracked through the recruitment process. Time targets and cost targets should be established for each stage of the recruitment process. These targets should be reported against and all significant variances should be investigated.	Significant	Y	No further development to be undertaken by IT to support this system. This will be superseded by I Trent modules.	April 2012	Rebecca Noble
9	The HR Recruitment Policy and Operating Procedures should be reviewed and updated to ensure they reflect legislative changes, best practice and actual recruitment activity. This review may form part of a wider scale review of the Authority's strategy for recruitment to ensure the strategy, policy and operating procedures are fit for purpose at the point in time at which recruitment re-starts.	Significant		This is under consideration as part of the HR Service Review	April 2012	Helen Stappleton
10	To ensure an adequate audit trail and to ensure adequacy of documentation in the event of challenge, each Recruitment file should contain a copy of the relevant short listing criteria and the completed short listing matrix.	Significant	Y	A checklist for the job recruitment file contents is to be introduced and all HRSC staff to be briefed on the requirements. Management spot checks are to be introduced to ensure compliance.	1.11.11	Jan Blackwell

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
11	To ensure an adequate audit trail and to ensure adequacy of documentation in the event of challenge, each Recruitment file should contain a copy of the interview questions, scoring matrices and selection test results.	Significant	Y	A checklist for the job recruitment file contents is to be introduced and all HRSC staff to be briefed on the requirements. Management spot checks are to be introduced to ensure compliance.	1.11.11	Jan Blackwell

ICT Unit – Security of Mobile Devices, LL1065P1

We have made three fundamental and one significant recommendations arising from the following:

- Implement encryption for mobile devices and introduce an acceptable use policy
- Master inventory lists for purchased equipment should be up to date and annually verified and disposal procedures reviewed
- The Introduction of a template for schools to follow with regard to an information security policy.
- Introduce a master list of encrypted mobile device.

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
1	The encryption process should be introduced. An acceptable use policy with regard to portable storage media within ICT should be introduced.	Fundamental	Y	Currently awaiting update from HR The software solution has been purchased but the roll out has been delayed due to staff shortages. A new Technical Support Officer will be in post from 1st June and their main role will be to oversee the roll out of encryption to all mobile devices. The scale of this roll out is massive, covering nearly 90 schools and hundreds of laptops / memory sticks. As part of the roll out, an acceptable use policy will be identified with the school. The implication for schools is that each school must arrange for a drop-in training session where staff from the ICT Unit deliver training on how to use encryption on their devices and to run through the AUP.	31.10.11	Principal Learning Officer ICT

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
4	A review of the master inventory list should take place on an annual basis. Schools should be contacted annually to verify laptop details. Any changes should be recorded onto the master inventory list maintained by ICT. A review of the disposal procedures should be carried out and a written procedure should be introduced which clearly states the requirements of all ICT equipment prior to disposal. This should be accessible to all schools and staff should be fully aware of any requirements which they must follow. It is important to ensure that no data remains on the equipment and hard drives have been wiped clean prior to disposal.	Fundamental	Y		28.10.11	Principal Learning Officer ICT
5	As each school is responsible for its own legislation surrounding portable storage media, advice and guidance should be made available from the ICT unit including a template Information Security Policy which states what procedure to follow in the event of a data breach. A review of Data Protection within schools should be carried out. Compliance with the Data Protection Act should be reviewed. This should not focus purely on ICT.	Fundamental	Y	It was agreed with both Internal Audit and Data Protection officers that this was a wider issue than just ICT in schools. An Information Security group has been formed consisting of representatives of the ICT Unit, Data Protection and Internal Audit teams. Draft, high level principles have been produced and shared with schools via Moodle. The group will produce an Information / Data protection policy for schools and will deliver awareness training for schools via Head teacher conferences.	31.10.11	Principal Learning Officer ICT Data Protection Officer Internal Audit

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
2	Once encryption has been carried out a complete list of all encrypted mobile devices, including the individual staff member responsible for the device should be maintained by the ICT unit.	Significant	Y	In reality, this will be hard to monitor for memory sticks as they often have no identifying marks or features. This should be straightforward for laptops and will be looked at with immediate effect.	31.10.11	Principle Leqrning Officer

Fleet Management - EN0060P1

We have made no fundamental and eight significant recommendations arising from the following:

- The requirement for an overarching fleet management strategy to define the authority's corporate approach to fleet management.

- The lack of a business travel plan and the requirement to comply with CO_2 emission targets.

- No financial justifications for leasing or hiring vehicles.

- The driver handbook has not been updated since its production during 2005.

- No policy or procedures for grey fleet operation.

- Non submission of performance indicator information.

- The fleet replacement policy has not been updated since 2002.

- Driver licence checks are not undertaken for grey fleet drivers

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
1	An overarching Fleet Management Strategy should be produced which defines the Authority's corporate approach to fleet management and is considered as part of the Authority's overall asset management strategy. The Fleet Management Strategy should clearly link to the Authority's strategic objectives, service plans and environmental aims. The strategy should identify the business need for the fleet, consider the age and condition of the current fleet, promote joint working across	Significant	Y	The Fleet Management strategy is outdated, and with the introduction of Street scene and other aspects of the changing face of Flintshire County Council a New Strategy should be compiled and implemented to reflect this. The Streetscene launch is scheduled for 1st October 2011 and the strategy will be given priority for the manager of The Transport and Logistics	December 2011 For introduction Jan 2012	S Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
	departments and with external bodies, link to available capital and revenue resources, promote greater use of public transport and should also encompass the grey fleet. The strategy should be reviewed at least every three years (as per the recommendation of the Wales Audit Office (July 2008).			Manager once appointed		
2	The results of the analysis of the performance indicator information 2009/10 should be presented to the Head of Street Scene for consideration and further actions determined. The CIPFA benchmarking insurance information should also be taken into consideration. The performance management data should be resubmitted for inclusion in the APSE results.	Significant	Y	This data will be provided to the Head of Street scene during the next de-brief of Fleet services, However it has already been acknowledged that All KPI data will change to reflect the changes within the services offered by the Former Fleet services operation. Apse data will be provided for 2012	31st March 2011	S Jones
3	The recommendations contained within the Energy Saving Trust's report should be considered, namely: updating and adopting the travel plan and participating in a free of charge green fleet review which focuses on business travel. A business travel policy should be produced as stated within the objectives contained within the draft travel plan. The policy should concentrate on ensuring journeys are conducted in the most environmentally efficient way within the constraints of Council business. The policy should address the use of the grey fleet. Plans should be put in place to enable the target of 3% CO_2 reduction in 2010/11 (to include the grey fleet) to be achieved.	Significant	Y	A business travel policy will be developed and presented for approval. This will include the Grey Fleet	1st April 2012	S Jones S Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
	The recommendations contained within the Wales Audit Office report "Fleet Management Briefing" should also be considered when the business travel plan is drafted i.e.: Journeys should be challenged Smarter ways of working should be considered - (e.g. home working, video conferencing), and Drivers should be incentivised to change to more efficient vehicles.			Current Part III negotiations will address the grey fleet usage by considering Alternate Options i.e. The use pool cars Removing incentive to drive vehicles with larger engine vehicles	1st Jan 2012	
6	All vehicle hires and lease extensions should be justified (operationally and financially) prior to being actioned. This requirement should be formally documented on an authority wide basis and should involve a financial assessment of the cost of hiring the vehicle / extending the lease versus procurement costs. The conditions surrounding the existing hire vehicles should be assessed to ensure hiring remains the most cost-effective option.	Significant	Y	As part of the street scene review and role out, all asset utilisation is being questioned, the purpose will be to remove ALL hires and replace with the most cost effective asset solution, this model can then be used across the rest of FCC	December 2011	S Jones
7	The fleet replacement policy should be reviewed, updated where necessary and formally approved. The policy should state the frequency of future reviews.	Significant	Y	The Streetscene launch is scheduled for 1st October 2011 and the policy will be given priority for the manager of The Transport and Logistics Manger once appointed	Jan 2012	S Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
9	Responsibility for and future operation of the grey fleet should be determined and included within the fleet strategy. The proposed guidelines for managers, contained in the draft Transport and Travel Corporate Standard, should be disseminated to managers (either through adoption of the standard or via another policy document) to enable them to undertake the necessary checks of grey fleet drivers. Appropriate training should be provided to managers to enable them to complete this task and comply with the requirements. The following corporate control measures relating to business travel undertaken by the grey fleet are advocated by the Office of Government Commerce and should be incorporated into the business travel plan. Appropriate vehicles for grey fleet journeys should be specified, Minimum standards for health and safety and environmental criteria be established, Acceptable journey distances should be established.	Significant	Y	Fleet Strategy to be developed and approved. This will include Grey Fleet. The business travel policy once developed will be circulated to all staff and mangers. The policy will specify • Minimum vehicle standard • Insurance standard • Acceptable journey distances	1st April 2012	S Jones
10	The rewrite of the drivers handbook should be completed, the revised version approved, published and disseminated to all drivers. Driver responsibilities should be defined and consideration should be given to updating the draft Corporate Standard - Transport and Travel to ensure consistency with the handbook.	Significant	Y	Changes to Home to work travel and the introduction of the Transport and Logistics model will require a full re-write of the document once the manager is appointed	Jan 2012	S Jones

Para	Recommendation	Categorisation	Accepted Y/N	Management comment	Implementation date	Manager responsible
13	Responsibility for driver licence checking should be formally determined with the role of manager and fleet services formally defined relating to both Council fleet and grey fleet. Assurance should be sought to ensure all driver licences are checked in a consistent manner and driver declarations sought. A decision should be taken regarding the introduction of online licence checking. A decision should be taken regarding the frequency of the driver licence checks. The Wales Audit Office fleet management briefing report states checks should occur at least every six months. Consideration should also be given as to whether there should be any restrictions relating to the number of or type of endorsements held by drivers either at recruitment stage or if incurred during employment.	Significant	Y	On line driver checking is deemed as best practice this can also be automated to provide exception reports to manage drivers Health and Safety / Fleet services input required to ensure County wide compliance	Dec 2011	S Jones / V Johnson

Performance Indicators

CORPORATE			
Performance Indicator	**Target Number of Days**	**Reports Finalised for Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	0 days	8
Time from issue of draft report to receipt of management response	20 days	0 days	63*
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	0 days	4

Risk Management 73 days – Report went to CMT for discussion and agreement of recommendations and this contributed to the delay.
Corporate Governance 66 days - A number of departments/managers had to be consulted and this resulted in delay in receipt of responses.
Performance Indicators 49 days – Reponses received resulted in further discussion with client thus delaying finalisation of report.

FINANCE			
Performance Indicator	**Target Number of Days**	**Reports Finalised for the Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	2 days	12
Time from issue of draft report to receipt of management response	20 days	14 days	22*
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	37 days	1

Pension Fund Governance 40 days Delayed due to discussion ongoing at Pensions Panel regarding governance issues.
Housing Benefit 30 days Delay due to Manager holidays and the need for further discussion with Senior Manager.

Performance Indicators

LEGAL AND DEMOCRATIC

Performance Indicator	Target Number of Days	Reports Finalised for Audit Committee 29 Jun 2011	Reports Finalised for this Audit Committee
Time from completion of fieldwork to issue of draft	20 days	0	0
Time from issue of draft report to receipt of management response	20 days	0	0
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0	0
Time from receipt of management response to issue of final report	5 days	0	0

HUMAN RESOURCES

Performance Indicator	Target Number of Days	Reports Finalised for the Audit Committee 29 Jun 2011	Reports Finalised for this Audit Committee
Time from completion of fieldwork to issue of draft	20 days	9 days	25*
Time from issue of draft report to receipt of management response	20 days	56 days	17
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	5 days	3

Recruitment Policy – Further review and annual leave

Performance Indicators

INFORMATION TECHNOLOGY			
Performance Indicator	**Target Number of Days**	**Reports Finalised for the Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	2 days	19
Time from issue of draft report to receipt of management response	20 days	37 days	42*
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	1 day	2

ICT Strategy Annual leave

LIFELONG LEARNING			
Performance Indicator	**Target Number of Days**	**Reports Finalised for the Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	13 days	3
Time from issue of draft report to receipt of management response	20 days	35 days	18
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	1 days	4

Performance Indicators

COMMUNITY SERVICES			
Performance Indicator	**Target Number of Days**	**Reports Finalised for Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	2 days	19
Time from issue of draft report to receipt of management response	20 days	23 days	12
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	2 days	9

ENVIRONMENT			
Performance Indicator	**Target Number of Days**	**Reports Finalised for the Audit Committee 29 Jun 2011**	**Reports Finalised for this Audit Committee**
Time from completion of fieldwork to issue of draft	20 days	34 days	13
Time from issue of draft report to receipt of management response	20 days	30 days	1
Corporate Reports - Time from issue of draft report to receipt of management response	30 days	0 days	0
Time from receipt of management response to issue of final report	5 days	12 days	102*

Fleet Management – referred to CMT on 5.4.11 and 14.6.11

Performance Indicators

Current outstanding reports where number of days from issue of draft report to receipt of Management Response exceeds the target

Directorate	Project Code	Title	Number of days	Target number of days	Level of Assurance
Finance	FD0040R1	Medium Term Financial Strategy	56	20	Limited
Finance	FL0080P1	Main Accounting	74	20	Limited
Legal & Democratic	LD0220P1	Data protection	23	20	Limited
Lifelong Learning	LL1010P1	School Budgetary Control	47	20	Limited
Community Services	CS0130R1	Registration of Charges FU	44	20	Good

MTFS - Corporate Finance Manager is consulting widely across Finance on the report findings and recommendations. The delay in responding to the report has been impacted on by the Finance Function Review.

Main Accounting – As above

Data Protection – further discussion with management. Now finalised

School Budgetary Control – change of management and further discussions

Registration of Charges – Delay due to holiday of manager. Now finalised.

AGENDA ITEM NUMBER: 7

REPORT TO: **AUDIT COMMITTEE**
DATE :   **01 NOVEMBER 2011**
REPORT BY: **HEAD OF FINANCE**
SUBJECT :   **INVESTIGATIONS PROGRESS REPORT**

1.00   **PURPOSE OF REPORT**

1.01   To outline ongoing proactive counter fraud work and reactive investigative work.

2.00   **BACKGROUND**

2.01   One of the areas of responsibility of Internal Audit is to promote the Anti-Fraud and Corruption Strategy. Its objectives are to proactively develop an anti fraud culture, deter, prevent and investigate fraud, as well as provide advice on sanctions and redress.

3.00   **CONSIDERATIONS**

3.01   The gravity and status of referrals which have been subject to further audit work are detailed in the attached referral report (appendix 1). The referral report also includes the number of fundamental, significant and merits attention recommendations for completed draft reports. Some referrals are classed as management issues. They are referred directly to the appropriate Directorate for further action and are followed up by Internal Audit.

3.02   **The following investigations have been completed:**

     1.   An anonymous complaint has been received regarding an employee's relationship with a Council contractor and why this contractor is used whilst not being on the Authority's select list. The subsequent investigation resulted in the employee being given a management interview. Recommendations were made to address control weaknesses.

     2.   Concerns were raised regarding the operation of a petty cash account within the County Council. An investigation was undertaken; this revealed no financial irregularity but ten recommendations have been made to improve the controls surrounding the operation of the account.

3.03   **The following investigations have been referred and are being investigated:**

     3.   Information regarding a potential fraudulent benefit claim has been received. The subject of the allegation is also in receipt of allowances from Flintshire County Council. The matter has been referred to benefit fraud for investigation.

Date: 24/10/2011

4.   Information has been received regarding alleged collusion between Flintshire employees and a supplier for the purpose of financial gain.

5.   A complaint has been received alleging that a member of staff abused his position for personal gain.

3.04   Data for the National Fraud Initiative 2010 has been submitted to the Wales Audit Office. Results of the matching exercise have been received and are currently being investigated.

4.00   RECOMMENDATIONS

4.01   The Committee is requested to note the report.

5.00   FINANCIAL IMPLICATIONS

5.01   None.

6.00   ANTI POVERTY IMPACT

6.01   None.

7.00   ENVIRONMENTAL IMPACT

7.01   None.

8.00   EQUALITIES IMPACT

8.01   None.

9.00   PERSONNEL IMPLICATIONS

9.01   None.

10.00   CONSULTATION REQUIRED

10.01   None.

11.00   CONSULTATION UNDERTAKEN

11.01   None.

12.00   APPENDICES

12.01   Investigation detail.

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

BACKGROUND DOCUMENTS

None

Contact Officer: David Webster
Telephone: 01352 702248
E-Mail: david_webster@flintshire.gov.uk

Description	Value (if applicable)	Outcome	Recommendation		
			F	S	M
Play unit complaint		Management interview		1	
Petty cash discrepancy		Control recommendations		8	2
Alleged abuse of benefits and care allowances		Referred to benefit fraud for investigation			
Fraudulent invoicing allegation					
Alleged abuse of position					

FLINTSHIRE COUNTY COUNCIL

AGENDA ITEM NUMBER: 8

REPORT TO: **AUDIT COMMITTEE**
DATE :   **01 NOVEMBER 2011**
REPORT BY: **HEAD OF FINANCE**
SUBJECT :   **THE USE OF CONSULTANTS**

1.00   PURPOSE OF REPORT

1.01   To provide members with an update on the use of consultants during the second half of 2010/11 as requested at the June Audit Committee meeting.

2.00   BACKGROUND

2.01   Internal Audit reported to the Committee in September 2010 on the number and cost of consultants used by the Authority in 2009/10.

2.02   It became evident whilst gathering that information that there were several points around the procedures for procuring and monitoring consultants that needed further work. This was completed and reported to the Committee in March 2011.The scope of that report did not include a review of work carried out by consultants or the cost effectiveness of individual pieces of work, but concentrated on the systems that should be in place to control their work.

2.03   The report noted that consultants are used by every major organisation where necessary and that this can benefit those organisations by providing knowledge and expertise and helping them achieve their objectives. The review also highlighted areas of good practice within the Authority in monitoring and controlling consultants.

2.04   The findings of the report were agreed by the Chief Executive and Corporate Management Team, with actions due to be completed within the following few months. These have been, and will continue to be, tracked and reported to the committee in the normal way.

2.05   At the meeting in March 2011 members queried the cost of consultancy work during the first half of 2010/11 and the number of consultants used. It was explained that the figures were taken from the financial system and were likely to be inaccurate given the identified errors in coding previously identified. The recommendations in the report were designed to improve the standard of management information in the future.

2.05   Whilst members accepted the results of the work they requested further information on the use of consultants in each of the directorates. This was provided at the June 2011 meeting. Members then requested that they receive the same information on the second half of 2010/11.

3.00   CONSIDERATIONS

Summary of results

3.01   Information has now been obtained from the Directorates and is shown in the attached spreadsheet (Appendix 1). The original data has been analysed against the agreed definitions of consultants used in the previous reports and is listed by area. The data shows 146 consultants used in the second half of 2010/11, with a total cost of £1,610,898. This includes £130,404 which is Flintshire's share of the consultancy costs for the North Wales Regional Waste Project.

3.02   This exercise had to be undertaken in the same way as previously, with information from the accounting system being used as the starting point and the Directorates being contacted to confirm that it related to consultants and the type of consultant. However, for 2011/12 separate codes have been set up in the accounting system for the different definitions of consultant, so that it will be more straightforward to extract these figures in the future.

4.00   RECOMMENDATIONS

4.01   That the committee notes the results of the analysis of the use of consultants during the second half of 2010/11.

5.00   FINANCIAL IMPLICATIONS

5.01   None.

6.00   ANTI POVERTY IMPACT

6.01   None.

7.00   ENVIRONMENTAL IMPACT

7.01   None.

8.00   EQUALITIES IMPACT

8.01   None.

9.00   PERSONNEL IMPLICATIONS

9.01   None.

10.00   CONSULTATION REQUIRED

10.01   None.

11.00   <u>CONSULTATION UNDERTAKEN</u>

11.01   None.

12.00   <u>APPENDICES</u>

12.01   Breakdown of the use of consultants

<u>LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985</u>
<u>BACKGROUND DOCUMENTS</u>

Internal Audit Report - Use of Consultants

Contact Officer: David Webster
Telephone: 01352 702248
E-Mail: david_webster@flintshire.gov.uk

Date: 24/10/2011

Breakdown of Information

Department	1. Retained Consultant	2. Retained for Special Projects	3. Consultants for Specific processes	4. Consultants Employed for Specialist Services	Total number	Total Spend by Department	
Community Services		3	13	3	19	£266,865	
Finance			2	1	3	£55,085	
Environment	5		22	40	67	£366,403	
Housing				4	4	£69,332	
HR	2	4	2	8	16	£438,263	
IT				17	17	£95,069	
LL		1	4	8	13	£189,477	
Sub Total	7	8	43	81	139	£1,480,494	
NWRWP		5		2	7	£130,404	(20% of total cost)
Total	7	13	43	83	146	£1,610,898	

REPORT TO: **AUDIT COMMITTEE**

DATE :   **01 NOVEMBER 2011**

REPORT BY: **DIRECTOR OF COMMUNITY SERVICES**

SUBJECT :   **GALW GOFAL - REGIONAL CALL MONITORING CENTRE**

1.00   PURPOSE OF REPORT

1.01   To provide an update about the development of the North Wales Regional Telecare Monitoring Service Project.

2.00   BACKGROUND

2.01   Changing demographics, coupled with social economic factors and rising expectations, represent a major challenge to public services. Our commitment is to transform services to focus on timely intervention, and Reablement, enabling individuals to summon the help they need at the right time and ensure they get the response they need.

2.02   To do this we need to integrate services across housing, health and social care and collaborate with colleagues in other local authorities and the NHS. Together we can maximise opportunities to provide high quality; citizen focused services and minimise expenditure in areas not directly serving the public.

2.03   Telecare is one means of promoting independence and enabling individuals to summon support when they need it; consequently, it has the potential to enable vulnerable people to live in their own homes for longer, reduce the cost of long term care and improve quality of life. Telecare is a fast developing care technology that enables vulnerable people to manage risks that impact on their well being and their capacity to remain in their own homes. The technology includes a number of sensors, for example those which detect falls, movement, exit and entry into a home, smoke and temperature. There is also potential to deploy video and other communications technology as future telecare services.

2.04   All North Wales Authorities previously delivered some form of Telecare service but each faced its own challenges and all were in need of change to ensure they were fit for purpose. For example, there were three Telecare monitoring centres in North Wales each staffed 24/7 who between them received an average of 3 calls per night. Conwy Careline, Gofal Môn and Flintshire Carelink were well established services, but in need of change in order to be fit for the future. All three centres faced individual, and often similar, challenges in addressing the cost effectiveness of the service and the need to deliver the Assistive Technology agenda for the future. It was recognised that the three centre set up was financially and operationally unsustainable. It is also important to highlight the opportunities that the regional service may afford including:

Date: 24/10/2011

- Economies of scale by reducing to a single managed, two site, regional centre.

- The future collaborative development of the whole assistive technology agenda throughout North Wales

- A service which is self sustaining and can attract business from other agencies from both the public, private and voluntary sectors.

2.05   Aware of the inefficiencies and challenges, financial support was sought through 'Making the Connections' to review services. This funding enabled the six North Wales authorities to work together to fully evaluate their practice and consider opportunities to deliver efficiencies and better outcomes for people.

2.06   A full business case was developed that provided a number of options. The most efficient option both in terms of efficiency and service improvement was for all three services to merge into one single line managed 24 hour Telecare and Telehealth call monitoring service.

2.07   The opportunity to make the new service a reality was made possible through the support of the Welsh Assembly Government and the Invest to Save Fund.

2.08   The 1972 Local Government Act section 101 and 102 provided the power to delegate functions to one lead authority and the new service was developed as a partnership between Flintshire, Anglesey, Conwy, Denbighshire and Gwynedd with the support of Wrexham County Borough Council. Wrexham were already contracted to Chester Care, but maintained an interest in the regional project which they will consider joining when their current contract expires.

2.09   Conwy as the largest and most central service agreed to manage the service on behalf of the partners and have ensured the service is accredited to the industry standard by the Telecare Services Association.

2.10   The new North Wales Regional Telecare Monitoring Service, Galw Gofal, has approximately 20,000 connections across North Wales and takes in excess of 445,999 calls per year plus capacity to expand and provide services to external agencies.

2.11   Flintshire's call monitoring service had the smallest service with lowest levels of activity of the three North Wales call monitoring centres and unlike the two other centres had failed to achieve accreditation as a Telecare Call Monitoring Service; and would not do so without further investment.

2.12   Flintshire's call monitoring equipment was unable to produce much of the data provided by more advanced Tunstall monitoring equipment used across North Wales. Neither could it support the advances in new Telehealth equipment on the market that is increasingly being used in communities to support people to remain at home.

2.13   At the meeting on 19th October 2010, Executive endorsed the proposal for a single

regional Telecare service and granted delegated authority to enable officers to deliver the new service.

2.14   The new service became operational on 1st June 2011. The Services includes:
- A fully bilingual, 24 hour service, 365 days per year
- Cost effective disaster recovery with the potential to attract further business
- Future proofing call monitoring services and sustainability with potential for customer growth
- Telecare Standards Agency Accreditation and service development across the region
- Retention of the Out of Hours and Lone worker monitoring.
- Developing further Telehealth monitoring
- Increasing proactive calling
- Chartermark for customers service and call answering time also across the region
- Potential benchmarked productivity increase of around 60%
- More efficient use of ICT and property assets

2.15   Flintshire's Carelink and Telecare service transferred 4,800 connections to Galw Gofal during the period February to June 2011 - 82,000 call per year. This produced a budget saving for the Carelink service of 70K per annum.

2.16   The County Council continues to assess for the Telecare service, installs and maintains equipment and invoices Flintshire residents for the service. At this stage, charges have not been harmonised across the region and each county continues to set its own charge for the service.

2.17   Galw Gofal also provides a call monitoring service to various services within the Council:
- Housing repairs
- Highways and Drains
- Public Buildings, e.g., Youth Clubs
- Public Protection, e.g., pest control
- Homelessness

3.00   **CONSIDERATIONS**

3.01   A motion was presented at County Council on 13 September 2011 in relation to the services provided by Galw Gofal to the services listed in paragraph 2.16. The motion asked for the implementation to be suspended until the following issues were resolved:

1. Assurance as to the responsibility for the proposed changes particularly as to how the changes were communicated to all Heads of Service and negotiations about the Service Level Agreement with Galw Gofal.

2. The cost implications to each service affected by the changes.

Date: 24/10/2011

3. How the new arrangements will operate.

4. When the new arrangements will start for those parts not already in place and in what form those parts already started are managed.

3.02   When the notice of motion was received the Council had already closed Carelink and transferred operations to Galw Gofal, so it was not possible to suspend the implementation.

3.03   In relation to point 1 of the motion. Carelink also monitored out of hours calls for Highways and Drains, Housing Repairs, Public Buildings, Public Protection and Homelessness, utilising existing 'spare' capacity. This service was not recharged and these services were essentially subsidised by Carelink. Heads of Service were advised by February 2011 that the Carelink service was transferring and they were advised to negotiate directly with Galw Gofal regarding their specific requirements. However, during these negotiations, it became clear that this was not the most effective or economic way for the Council to contract for these services and a corporate contract was negotiated instead.

3.04   In relation to point 2 of the motion, an agreement has now been reached with Galw Gofal for all out-of-hours calls - approximately 6,500 in total - at an annual cost for 11/12 of £11K. - £6K for Community Services and £5K for Environment. This is significantly less than alternative providers who were quoting £14K - 20K to monitor Housing Repairs calls alone. The volume of calls will be monitored during the next twelve months and the contract price will then be re-negotiated for subsequent years. The new arrangement has been communicated to relevant heads of service and all services that used the Carelink Service have transferred to Galw Gofal.

3.05   In relation to point 3 of the motion, the service provided by Galw Gofal within the £11K contract is specified separately by each service, which determines its own protocols for how calls are dealt with. Essentially, the new arrangements operate in the same way as Carelink, though in some cases, Galw Gofal has been contracted to provide an enhanced service and some savings have been made to base budgets, e.g., through reducing the number of County Council staff on-call.

3.06   In relation to point 4 of the motion, the new arrangements are already in place.

3.07   At County Council on 13 September 2011, some concerns were raised about the quality of service provided by Galw Gofal. It is acknowledged that there have been some initial teething problems resulting from the re-programming of equipment and transfer of data. These are being dealt with through the Regional Telecare Board.

3.08   At County Council on 13 September 2011, some questions were also raised about the process for agreeing the Council's commitment to the collaboration. As stated in 2.13 above, Executive endorsed the proposal at its meeting on 19th October 2010 and granted delegated authority to enable officers to deliver the new service. This decision was not called-in. In July 2010, there had been an intention to take a report about Telecare to the Community and Housing Overview and Scrutiny Committee,

but a report on the regional project was not ready at this stage and Telecare was subsequently dropped from the Committee's forward work programme.

3.09 Finally an issue has been raised concerning whether Galw Gofal is able to cope with the pressure of maintaining levels through adverse circumstances such as extreme weather. The service is set up, with a full back up systems and operating from 2 sites, which is fully compliant with the demanding standards set by the Telecare Services Association, and well paced to cope with such demands, (certainly much better placed than a single centre would be.)

4.00 **RECOMMENDATIONS**

4.01 Members note the financial savings achieved through regional collaboration on the single line managed monitoring centre.

4.02 Members welcome the improvements in service that can be delivered through the regional monitoring centre.

5.00 **FINANCIAL IMPLICATIONS**

5.01 Financial constraints at Welsh Government led to loans from Invest to Save Fund requiring repayment over two years rather than the anticipated five years. Repaying the loan over a shorter period has reduced expected annual budget savings from £76K in years one and two to £70K. Anticipated savings in year 3 are £93K.

5.02 This anticipated saving does not include the £11K contract for the out-of-hours service calls.

5.03 Redundancy costs were met from the regional project budget.

5.04 Streamlining the call monitoring function across North Wales is expected to produce savings in excess of £350K across the region in the first year alone.

6.00 **ANTI POVERTY IMPACT**

6.01 None arising from this report.

7.00 **ENVIRONMENTAL IMPACT**

7.01 None arising from this report.

8.00 **EQUALITIES IMPACT**

8.01 None arising directly from this report

9.00 **PERSONNEL IMPLICATIONS**

9.01 Four staff from Flintshire Carelink took voluntary redundancy, two were assimilated into similar posts and one member of staff was redeployed. All costs were met from within the regional project budget and incurred no further cost for Flintshire.

10.00 CONSULTATION REQUIRED

10.01 None

11.00 CONSULTATION UNDERTAKEN

11.01 Staff and Trade Unions were fully involved in the process.

12.00 APPENDICES

12.01 None

**LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985
BACKGROUND DOCUMENTS**

None

Contact Officer: Alan Butterworth
Telephone: 01352 702510
E-Mail: alan_butterworth@flintshire.gov.uk

Date: 24/10/2011