

Operational Plan 2013/14

CORPORATE				
Type	Audit	Plan Days	Actual Days used	Proposed start date / Status
Risk	Risk Management	10		JAN
Risk	NWRWTP	20		FEB
Risk	Theatre Clwyd	10		NOV
Reg	Performance Information	5		FEB
Other	Lean Team	5		MAR
Other	Taith	10		MAR
Advisory	Flintshire Futures	10	1	WIP
Advisory	Corporate Governance	10		DEC
Advisory	Collaborations	10		FEB
Advisory	Local Partnerships	10	2	WIP
		100	3	
FINANCE				
Risk	Medium Term Financial Strategy and Plan	5		JAN
Risk	Financial Management and Control	15		NOV
Reg	Main Accounting	30		JAN
Reg	Housing Benefit	20	3	WIP
Reg	Council Tax and NNDR	20		DEC
Other	Corporate Debt Management	15		NOV
Other	CIVICA – new cash management system	15	2	WIP
Other	Treasury Management	10	5	FINAL
		130	10	

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
PENSION FUND				
Reg	Pensions Administration and Contributions	15		FEB
Other	Pensions Investment Management and Accounting	15		FEB
		30		
LEGAL AND DEMOCRATIC SERVICES				
Risk	Data Protection	15		JAN
Other	Legal Counsel	10		OCT
Other	Court Dates	10	10	FINAL
		35	10	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT				
Reg	Payroll & HR System	20		JAN
Other	Absence Management and Return to Work	15	2	WIP
Other	Corporate Training	20	9	WIP
Other	Equalities	5	5	WIP
Other	Staff Induction	15		JAN
Other	Honorariums	15		MAR
Other	Overtime Payments	10		DEC
Other	Salary Overpayments	10		OCT
Other	I Trent - expenses	10		NOV
Advisory	Implementation of Single Status	20		ONGOING
Advisory	I Trent - developments	5		ONGOING
Advisory	Agile Working	5		ONGOING
		150	16	

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
INFORMATION AND COMMUNICATIONS TECHNOLOGY				
Other	Moodle	15		FEB
Other	Mobile Devices/Usage	15		OCT
Other	Server Licensing	10		OCT
		40		
PROCUREMENT AND CUSTOMER SERVICES				
Risk	P2P System	20		FEB
Risk	Flintshire Connects	5	1	WIP
Other	Corporate Complaints	10		DEC
		35	1	
LIFELONG LEARNING				
Reg	Grants	10	3	ONGOING
Other	Leisure Service	20		OCT
Other	Pupil/Student Transport	15	12	WIP
Other	Families First	10	11	FINAL
Other	School Funds	5		MAR
Advisory	Control Awareness Sessions New Heads and Governors	5		
Schools	Control and Risk Self-Assessments	15	4	ONGOING
Schools	Risk Based Thematic Reviews	40		
Schools	School Closures/Openings	20	6	WIP
		140	36	

Type	Audit	Plan Days	Actual Days used	Proposed Start Date / Status
COMMUNITY SERVICES				
Risk	Homelessness	15		OCT
Other	Private Rented Sector	15		FEB
Other	Housing Maintenance System	20	1	WIP
Other	Housing Maintenance Contracts	20	16	WIP
Other	Paris System	15	7	WIP
Other	Client Finances	10		JAN
Other	POVA	5	5	FINAL
Other	Disability Service	20		SEP
Other	Commissioning Team	15		DEC
Advisory	Adoption Services – Partnership Arrangements	5		JAN
Addition	Mobile Working and Ticket Validation	25		OCT
Addition	Empty Homes Scheme	10	12	WIP
		175	41	
ENVIRONMENT				
Risk	Integrated Transport Infrastructure	15		DEC
Risk	Streetscene	20		SEP
Other	Repairs and Maintenance	20	1	WIP
Other	Industrial Units	10		NOV
Other	Income From Fees and Charges	30	18	WIP
Other	Regeneration	10		JAN
Other	Waste Management	20		DEC
Other	Minerals and Waste Planning	10	13	WIP
Addition	Pollution Control	15		OCT
		150	32	
CONTRACT AUDIT				

Other	Shotton Schools	10		SEP
Other	21 st Century Schools	5		AUG
		15		

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT				
Type	Audit	Plan Days	Actual Days used	
	Pro-active fraud work and NFI	50	19	ONGOING
	Provision for investigations	300	123	ONGOING
	Provision for ad-hoc requests from Directorates	20		ONGOING
	Follow up reviews	30		ONGOING
	Audit Development - IDEA	20		ONGOING
	Regional Collaboration	30	7	ONGOING
		450	149	
	Overall Total	1450	298	

Definitions

Regulatory work

Work based on the need to satisfy statutory and other requirements, and to demonstrate to external audit that they can rely on the work of internal audit as part of the annual accounts process.

Risk based audits

Work based on strategic and operational risks identified by the organisation in the SARC and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.

Other

Work based on discussions with management when the audit plan is being produced.

Advisory

Participation in various projects and developments in order to ensure that controls are in place.

Audits added to the 2013/14 plan

Community Services

Mobile working and ticket validation – deferred from last year

Empty Homes Scheme – as a result of an investigation

Environment

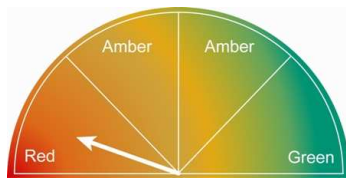
Pollution Control Service Review – deferred from last year

Appendix C

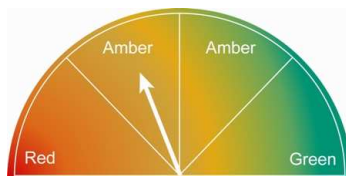
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received red assurance a summary of the findings and the Action Plan is attached.

Project Reference	Project Description	Level of Assurance	Recommendations		
			High	Med	Low
CD0020S1	Risk Management	N/A	0	6	6
CD0050S1	Business Continuity Planning	Amber +	0	5	5
CD0200S1	Performance Indicators	Amber +	0	3	1
CD0300S1	Implementation of Lean recommendations	N/A	1	7	0
CD0500S1	Consultancy	N/A	0	0	0
CD0220S1	Corporate Grants	Red	3	5	1
FD0060S1	Pensions Administration	Amber +	0	2	4
FD0083S1	Accounts Receivable	Amber -	0	5	4
FD0160T1	Treasury Management	Green	0	2	0
LD0180T1	Court Dates	Green	0	2	0
LD0230S1	Commons Register	Green	0	1	0
HR0160S1	Agency Staff Follow Up	Good	0	0	0
HR0300S1	iTrent – Use of Private Vehicles	Amber -	0	2	6
IT0600S1	Electronic Document Record Management System (EDRMS)	Amber +	0	2	3
IT0800S1	Flintshire Connects	Amber +	0	1	3
LL0025T1	Families First	Amber -	0	6	2
LL0170S1	Pupil Referral Unit	Amber +	0	1	4
CS1020T1	Protection of Vulnerable Adults (POVA)	Amber +	0	2	2
CS3010S1	Vehicle Tracking Follow Up	Amber +	0	0	2
OA9083S1	Procurement of Glass	N/A	0	3	0

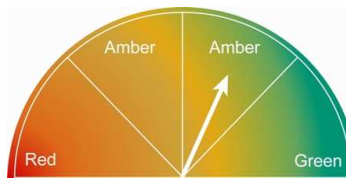
Levels of Assurance – standard reports.



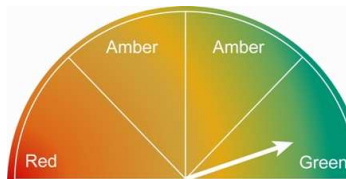
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, whilst the organisation can take some assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective, action needs to be taken to ensure this risk is managed.



Taking account of the issues identified, the organisation can take reasonable assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective. However we have identified issues that, if not addressed, increase the likelihood of the risk materialising.



Taking account of the issues identified, the organisation can take substantial assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied and effective.

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

High
Medium
Low

Recommendations are prioritised to reflect our assessment of risk associated with the control weaknesses

Summary of Findings and Action Plan of Reviews with Limited or Red Assurance

Implementation of Lean Recommendations – CD0300S1

Lean philosophy suggests that organisations can improve product or service quality for the same or less cost by continuously reviewing their processes from a customer perspective to remove waste by reducing duplication and inconsistency, removing those processes which do not add value, and by identifying and resolving the root causes of operational problems.

Since 2011 lean reviews have been carried out within Flintshire by an in-house team. In the future lean methodology will be used as part of the organisational change programme to support value for money and corporate reviews.

We have made one high level and seven medium level recommendations based on the following

- Lean should be aligned to the organisational change programme
- Heads of Service should be involved in all Lean reviews
- Lean recommendations should be prioritised to provide direction
- There should be an increased focus on communication regarding Lean
- There should be increased governance over the Lean programme
- There should be a Lean strategy to support implementation
- Deviations from Lean recommendations should be supported
- An ongoing cost/benefit analysis should be in place for all programmes

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.04	Lean should be appropriately aligned to the Authority's organisational change programme to ensure the realisation of more significant and sustainable benefits through the strategic allocation of Lean resources. By embedding Lean within the organisational change programme available resources are focused on	High	Y	<ul style="list-style-type: none"> • Currently developing a broader based organisational change programme (VFM reviews); • More consistent approach of VFM reviews replacing service reviews; • Lean will figure to some / 	August 2013	Head of ICT & Customer Services Head of Legal & Democratic Services Heads of Service responsible for commissioning VFM reviews

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>changes which will have the most impact, and it can be ensured that improvements to one part of a process do not displace costs or cause complications for other parts of the Authority.</p> <p>Without a clear prioritisation of where to deploy its efforts, the Authority risks not achieving the greatest possible benefits from its investment in Lean.</p>			<p>varying extent in the VFM reviews;</p> <ul style="list-style-type: none"> VFM reviews will be commissioned by Heads of Service and where appropriate there will be an element of Lean review both as part of VFM reviews and corporate reviews; This will ensure Lean is aligned with the organisational change programme and ensure that Lean resources are appropriately directed. Efficiencies identified through the broad based organisational change programme will be tracked by an organisational change board. 		
1.01	<p>Heads of Service should be fully involved with all Lean reviews (whether these are stand alone Lean reviews or, as it more likely going forward, Lean reviews carried out to support VFM and Corporate reviews as part of the new broad based organisational change programme).</p> <p>The involvement of staff with an appropriate level of decision making</p>	Medium	Y	<ul style="list-style-type: none"> Head of Service will be responsible for commissioning VFM work, and where appropriate Lean review would be commissioned as part of this; Head of Service will be responsible for driving through the recommendations from the 	August 2013	<p>Head of ICT & Customer Services Head of Legal & Democratic Services Heads of Service responsible for commissioning VFM reviews</p>

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	powers in the identification (and quantification) of underlying problems; the redesign of processes and the development of Options for Change and Quick Wins would ensure the Lean outcomes would be based on a full understanding of the issues faced by the service area, the recommendations generated by the Lean review would be relevant, appropriate and proportionate, and there would be a greater level of buy-in from the service area to drive the implementation of recommendations.			<p>VFM reviews and for ensuring the achievement of potential efficiencies identified;</p> <ul style="list-style-type: none"> Organisational change board in place to track the achievement of the efficiencies through the VFM and corporate review process. 		
1.02	<p>Options for Change and Quick Wins should be prioritised to provide direction to service areas in the allocation of resources. Distinction should be made between low level procedural improvements and incremental breakthroughs which would potentially have a much greater impact on the achievement of efficiencies.</p> <p>In instances where Options for Change are not implemented due to resource limitations within services (e.g. implementation of new IT systems / changes to staffing structures, etc) processes should be in place to ensure the appropriate escalation of Lean recommendations to Senior Management with appropriate decision</p>	Medium	Y	<ul style="list-style-type: none"> Recognised that there is currently no way to measure 'corporate success' re the Lean programme; no distinction between the implementation of recommendations which add the greatest value and those which add less value – agreed that this is something we need to look at; Need to ensure recommendations from organisational change reviews are owned by Managers with appropriate capacity to make decisions; Need to establish a process for escalating decision 	August 2013	<p>Head of ICT & Customer Services</p> <p>Head of Legal & Democratic Services</p>

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	making powers.			making, in particular for cross service reviews and large review / corporate reviews.		
1.03	<p>There should be an increased focus on the communication of Lean to ensure adequate staff awareness of the programme, the links with organisational change programmes, and the future direction of the programme.</p> <p>Communication should include recognition of the successes of the programme and recognition of employee effort, and should seek to maintain the momentum for change and the sharing of knowledge across work streams and departments and generate buy in from staff not directly involved in the Lean process.</p>	Medium	Y	<ul style="list-style-type: none"> Agreed - need to ensure adequate communication re all organisational change programmes, including VFM; Increased levels of communication will also be in place around other corporate reviews, agile working, EDMS, office space, etc. 	September 2013	Chief Executive Head of ICT & Customer Services Head of Housing
1.05	<p>Governance arrangements need to be developed to support the corporate Lean programme to enable its effectiveness to be monitored and to enable efficiencies and service improvements to be measured.</p> <p>Heads of Service responsible for commissioning Lean reviews (whether these are stand alone Lean reviews or, as is more likely going forward, Lean reviews carried out to support VFM and</p>	Medium	Y	<ul style="list-style-type: none"> Robust governance arrangements will be in place around the new broad based organisational change programme; The organisational change programme will involve Lean to a greater or lesser extent; Heads of Service commissioning VFM and 	August 2013	Head of ICT & Customer Services Head of Legal & Democratic Services

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>Corporate reviews as part of the new broad based organisational change programme) should be responsible for driving the implementation of Lean recommendations.</p> <p>The outcome of all VFM reviews (of which Lean recommendations will form a part), together with a detailed cost / benefit model, should be reported to, and tracked by, the new Organisational Change Board.</p>			<p>Lean reviews will be responsible for driving implementation of recommendations;</p> <ul style="list-style-type: none"> • Business case will be required to support each VFM review showing the savings expected; • Organisational Change Board will be in place to track the achievement of efficiencies; • Efficiencies identified through the Lean process will be tracked as part of the new organisational change programme; • Margin of 'non achievement' of efficiencies will require review – possible requirement for some follow up work if potential efficiencies identified are not achieved. 		
1.06	<p>A formal strategy should be in place to support the implementation of Lean (whether stand alone Lean reviews or, as is more likely going forward, Lean reviews carried out to support VFM and Corporate reviews as part of the new broad based organisational change programme).</p> <p>The strategy document should outline;</p>	Medium	Y	<ul style="list-style-type: none"> • Lean to be mainstreamed into VFM and other change work, but agreed that strategy should be in place to support the organisational change process (including Lean). 	August 2013	<p>Head of ICT & Customer Services</p> <p>Head of Legal & Democratic Services</p>

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<ul style="list-style-type: none"> • Links to the strategic objectives of the Authority; • The management structures in place to support the Lean programme; • Responsibility for the day to day operational management of the programme; • The criteria for determining where Lean resources should be applied to ensure maximum benefit to the Authority; • The training programme in place to support the Lean programme; • Expectations with regards to the number of days to be provided by Lean trained staff within each financial year; • The standard Lean tools and techniques to be applied; • The level of input to be provided by service areas to support the Lean review process; • Processes for reporting outcomes (documentation to be provided at the close of a review, span of distribution, etc); • Processes for monitoring and reporting on the implementation of recommendations. 					

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.07	<p>Any deviations from Lean recommendations or any amendments to redesigned processes should be supported by an updated cost / benefit model, with service areas putting plans in place to address any shortfalls in efficiencies caused by the deviations from the original Lean recommendations.</p> <p>There should be a much greater emphasis on the identification of the cost of deviations (financial or performance related) with updates re the impact of deviations picked up as part of the corporate efficiency tracking process.</p>	Medium	Y	<ul style="list-style-type: none"> • Head of Service responsible for commissioning the VFM work will be accountable; • Realisation of efficiencies will be picked up as part of the efficiency tracking process; • Organisational Change Board in place to track efficiencies; • Significant variations in the achievement of efficiencies would be reported to members via the efficiency tracking process. 	August 2013	<p>Head of ICT & Customer Services</p> <p>Head of Legal & Democratic Services</p> <p>Heads of Service responsible for commissioning VFM reviews</p>
1.08	<p>Whilst it is recognised that it is difficult to isolate the benefits of Lean, given that in a number of cases it is implemented alongside other organisational change projects, going forward processes should be in place to enable an ongoing cost / benefit analysis to be maintained for all organisational change programmes to ensure value for money is achieved in terms of realised and unrealised efficiencies and improved service.</p>	Medium	Y	<ul style="list-style-type: none"> • Will be picked up by the organisational change board as part of the tracking of efficiencies. 	August 2013	<p>Head of ICT & Customer Services</p> <p>Head of Legal & Democratic Services</p>

Corporate Grants – FD0220S1

This report concentrates on the use of the Corporate Grants Register to support the monitoring and control of grants. The effectiveness of the system as a central record was assessed and the information held with regards to income and expenditure was examined. Concern has been expressed by WAO on the completeness of information supporting grant submissions.

We have made three high level and five medium level recommendations based on the following:

- The need for a review of the corporate grants register
- The need for training of the coordinators and grant officers
- The need for an update of the user guide
- The need for ongoing monitoring of the register
- The need for a review of information held on the database
- The need to review the feasibility of a link with the Masterpiece system
- The need to carry out a full review of access to the system
- The need to document responsibility for access controls

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.2	The scheduled review of the Corporate Grants Register planned for the 4th Quarter of this financial year in the Corporate Finance action Plan 2012/13 should be brought forward and should include officer responsibilities for Corporate Grants, access to and training for staff on the Corporate Grant Register and monitoring and reporting on the operation, accuracy and reliance that can be placed on the Corporate Grants Register. Currently minimum reliance can be placed on the register as an accurate record of all grants due,	High	Y	During Q4 2012/13 a review was undertaken. Responsibilities for Corporate Grants were allocated to Officers following FFR. Where needed, access and training was given to staff. An exercise to update the Register for Year End 2012/13 purposes was undertaken. A fuller review of the Grants Register and the Finance's dept operating procedures with regard to grants has been	31 March 2013 31 March 2014	Finance Manager – Strategy and Technical

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	claimed and paid to the organisation.			included in the 2013/14 Corporate Finance Service Plan		
1.3	During the review of Corporate Grants Register, training should be delivered to reinforce the responsibilities of the grant co coordinators and individual grant officers, to ensure that responsibilities are understood and carried out. A system should be established to allow officers involved in corporate grants to feed back on any difficulties in achieving the requirement of the Grant Manual so that any problems can be rectified prior to the grant being claimed and when appropriate, audited.	High	Y	A Training Plan will be devised as part of the fuller review of Grants described in 1.2 above., and consideration given to how best to deliver on-going modifications to the Grant Manual.	31 March 2014	Finance Manager – Strategy and Technical
1.5	The Grant Manual and Corporate Grants Income Register User Guide should be reviewed during the scheduled review of Corporate Grants by the Head of Service Accounting.	Medium	Y	As 1.2 above	31 March 2013 31 March 2014	Finance Manager – Strategy and Technical
1.6	A protocol should be adopted which will ensure the accuracy and effectiveness of the grants register if operated correctly.	Medium	Y	Arrangements for monitoring will be considered as part of the review.	31 March 2014	Finance Manager – Strategy and Technical

2.2	A review of the information held on awarding bodies on the Corporate Grants Database should take place to include verification that all parts of the database are populated as required. Budget holders should be circulated to ensure that they are passing on information on awarding bodies to the Corporate Grants Co- Ordinators and grant officers.	Medium	Y	Maximising income and grants is a key priority for FCC. Monitoring of potential grants is part of further developments of the register planned for the financial year 2013/14, this will be linked with the 'Income Maximisation' Finance work stream of Flintshire Futures.	31 March 2014	Finance Manager – Strategy and Technical
2.4	The feasibility of setting up an interface between MASTERPIECE and the Corporate Grants Register should be investigated. The validity and perceived value of setting up the interface should be established and reported on.	Medium	Y	The review of the register will include a review of all information held. Currently there are no plans to set up an interface.	31 st March 2014	Finance Manager – Strategy and Technical
3.2	A full review of access to the Corporate Grants Register should take place to ensure that all access is required and appropriate.	High	Y	Review of access complete	28 February 2013	Finance Manager – Strategy and Technical
3.3	The responsibility for access to the Corporate Grants Register, review and update should be documented in the Grant Manual and reference to this should be included in the Corporate Grants Register User Guide.	Medium	Y	Access to the register will be covered in the scheduled review	31 st March 2014	Finance Manager – Strategy and Technical

Recommendation Implementation

Status of Recommendations that reached their Implementation Dates in April, May and June 2013.

Title	Reference	Date Issued	Response Received	Recommendations		
				Due	Implemented	Not Implemented
CORPORATE						
Procurement	CD0070R1	Mar 2012	Yes	7	0	7
Procurement	CD0070P1	Nov 2010	Yes	2	1	1
Procurement	FL0070M1	Sep 2009	Yes	1	0	1
			Total	10	1	9
FINANCE						
Main Accounting	FD0080P1	Dec 2011	Yes	1	1	0
Main Accounting	FD0080N1	Sep 2010	Yes	1	1	0
Capital Programme	FD0090P1	Jan 2012	Yes	12	1	11
Enforcement	FL0300L1	Feb 2009	Yes	1	1	0
Housing Benefits	FD6150R1	Aug 2012	Yes	2	0	2
			Total	17	4	13
LEGAL AND DEMOCRATIC						
			Total	0	0	0
HUMAN RESOURCES						
Employee Appraisals	HR0240P1	Jun 2011	Yes	1	0	1
			Total	1	0	1
ICT						
			Total	0	0	0
LIFELONG LEARNING						
Student Finance	LL0040S1	Feb 2013	Yes	3	1	2

School Funds	LL0120R1	Nov 2012	Yes	1	0	1
Facility Services Catering	LL0140R1	May 2012	Yes	4	4	0
ICT Unit – Security of Mobile Devices	LL1065P1	May 2011	Yes	1	0	1
			Total	9	5	4
COMMUNITY SERVICES						
Fostering	CS0110S1	Nov 2012	Yes	4	2	2
			Total	4	2	2
ENVIRONMENT						
Streetscene – Cleanliness of the Public Realm	EN0010R1	Feb 2012	Yes	3	1	2
Section 106 Agreements	EN0020P1	Feb 2011	Yes	2	0	2
Fleet Management	EN0060P1	Jun 2011	Yes	3	1	2
Traffic Management Act	EN0070R1	Jun 2012	Yes	3	1	2
Planning Appeals	EN0105R1	May 2013	Yes	2	2	0
			Total	13	4	9
			Total	54	17	37

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
CD0070R1 Procurement	Chris Guest	Y All outstanding recommendations are linked to the new CPR's which have been delayed mainly due to the national CPR work and the introduction of the e-Sourcing solution which is now in the process of being implemented	Y	Existing controls rely on local management arrangements and compliance with the existing CPR's
CD0070P1 Procurement	Chris Guest	Y First recommendation no longer applicable as decision made to not continue with Procurement Boards. The second recommendation is linked to the implementation of the e-Sourcing solution as above.	Y	Existing controls rely on local management arrangements and compliance with the existing CPR's
FL0070M1 Procurement	Chris Guest	Y All outstanding recommendations are linked to the new CPR's which have been delayed mainly due to the national CPR work and the introduction of the e-Sourcing solution which is now in the process of being implemented	Y	Existing controls rely on local management arrangements and compliance with the existing CPR's

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
FD0090P1 Capital Programme	Kerry Feather	<p style="text-align: center;">Y</p> <p>Since the audit report was completed in January 2012, it has been recognised that a much wider approach is needed to the development of the capital strategy. The pressure on capital resources has tightened considerably. The Improvement Plan agreed in June 2013, sets out the background for the capital strategy. Work has commenced over the summer on a programme of work which will be a fundamental review of assets and capital programme management. The revised date for production of the strategy of March 2014 reflects the revised approach to be adopted.</p>	<p style="text-align: center;">Y</p>	<p>The capital programme for 2013/14 was set by Council on 1st March 2013.</p> <p>In recognition of the need for the development of a capital strategy which support s the Council's improvement objectives, the capital programme agreed in March was set as a one year programme with future years (2014/15 to 2022/23) shown as an indicative programme only. No commitment has been made for future years (other than for the Council's contribution to the 21st Centuries Schools programme or for specific small schemes which have a life over more than one year). The costs associated with the schools programme is included within the Medium Term Financial Plan.</p> <p>The capital programme continues to be carefully monitored by officers with directorate service managers through specific department al capital monitoring meetings for which myself and the Corporate Finance Manager oversee. Further monitoring is undertaken through the Corporate Asset Management Group which is chaired by the Director of Environment which includes officers from Finance, Assets and from all spending Departments. This monitoring considers capital resources, forecast expenditure levels and timing. Formal reporting to Members is quarterly to Cabinet and Corporate Resources Overview and Scrutiny Committee.</p> <p>Any urgent capital requirements for additional expenditure or other considerations around resource will be dealt with through these existing channels. If needed, reports could be made at a more frequent interval.</p>

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
FD6150R1 Housing Benefits	Kerry Feather	Y The Revenues and Benefits Service has undergone significant change in the latter part of 2012 and first half of the 2013 calendar year, including turnover at Senior Manager level, implementing the revised structure following the Finance Review, implementing the new Councils Tax Reduction Scheme and supporting the Council's work on the wide Welfare Reform Programme.	Y	<p>A permanent Revenues Benefits Manager took up position in late June and is implementing a range of measures to ensure that</p> <ul style="list-style-type: none"> • The accounting and monitoring of housing benefit and council tax support are documented and fully understood within the benefits service and corporate finance is implemented and that processes are robust and provide the management and financial information required to manage the service. Accounting is taking a high profile with regular meetings between Corporate Finance and Benefits to ensure understanding and with a determination to continue to improve the reporting format. • There are systematic processes in place to dealing with benefit overpayments. A decision to maintain overpayments staff within Benefits has been made. A responsible team leader is in place and work is commencing to provide a robust reporting mechanism. <p>Prior to June, the position was monitored and progress overseen through 1-1 meetings between myself and the managers within the service.</p>
HR0240P1 – Employee Appraisals	Helen Stappleton	Y The process for collating and analysing training /development needs will be in place via the new HR Business Partners, the Directorate Management Teams and Learning and Development Adviser by September this year which is reasonable. The actions are partially implemented as the iTrent Training module is now operational.	Y	Close monitoring will be undertaken both by myself and by the relevant HR DMT members.

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
LL040S1 – Student Finance	Kerry Feather	Y Systems in place for the new school year	Y	N/A
LL0120R1 – School Funds	Kerry Feather	Y System in place for the new school year	Y	N/A
LL1065P1	Ian Budd	Y Agree to revised date due to Summer break	Y	Happy that most schools have undertaken the training and are following through on their responsibilities. IB to monitor the progress of AW's September actions and re-issue chaser email in his name.
CS0110S1 Fostering	Neil Ayling	Y 3.2 - Time was put aside to discuss this but the Induction Standards have been removed from the CCFW website. Request went to CCFW 2 weeks ago asking for clarification as to whether the Induction Standards will be introduced or withdrawn. Awaiting response	Y	An interim measure will be introduced for progression from Level 1 – Level 2 referencing the new framework.
CS0110S1 Fostering	Neil Ayling	Y 8.1 - It was originally thought that the only way forward in paying Foster Parents was to use the Paris system, however after further investigation it appears it may be possible to use the P2P system. Work is ongoing to see whether this would be the most suitable solution to take forward	Y	Further meeting in September to discuss P2P module as an alternative to PARIS module. Contacts in Conwy indicate they have had great difficulty in introducing the PARIS model.

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
EN0010R1 Streetscene – Cleanliness of the Public Realm	Carl Longland	Y The policy is on the agenda for Cabinet in October 2013 and once approved will be implemented forthwith.	Y	Close monitoring of cleanliness in areas by Streetscene Staff.
EN0020 Section 106 Agreements P1	Carl Longland	Y Recommendation at para 3.13 relating to a community “priority” list is being taken forward through the Local Development Plan process. Timetable for this is set out in the LDP delivery Agreement, approved by Cabinet. Recommendation at para 3.28 in relation to community engagement on Section 106s (prior to the adoption of the LDP) was discussed at the County Forum and will be further addressed through the work of Planning Strategy Group. Specific LPGs have been produced and approved by Planning Strategy Group for consultation on the following matters: Landscaping Conversion of Rural Buildings Listed buildings Conservation areas Parking Standards Access for all	Y	The Delivery Agreement is currently out for consultation (ends September 2013) and will then become a binding project plan for the LDP which will be monitored not only by FCC, but Welsh Government. Identification of community requirements to facilitate development will form part of the LDP process. The Community engagement approach on forthcoming Section 106s will be taken forward through Planning Strategy Group’s work this autumn.








Recommendations Not Implemented – Comments from Directors / Corporate Heads




Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
		<p>Drainage systems Renewable energy Environmental Impact Assessments Space around dwellings Trees New housing in Open Countryside</p> <p>Revised LPG on educational contributions now developed, consulted upon and implemented.</p> <p>Work will continue, initially via Planning Strategy Group, on play area contributions. It is envisaged that this work will be completed by February 2014.</p> <p>Also, the monitoring and audit of existing Section 106s is being well received and has concentrated on areas of greatest development.</p>		
EN0060P1 Fleet Management	Carl Longland	<p style="text-align: center;">Y</p> <p>Recommendation for drivers' handbook will be met by September 2013 with circulation of the document.</p>	Y	Fleet Manager providing support and guidance to Service Managers through Stakeholder meetings prior to release.
EN0070R1 Traffic Management Act	Carl Longland	<p style="text-align: center;">Y</p> <p>Action now completed to discharge recommendation</p>	N/A	N/A

Recommendations Not Implemented – Comments from Directors / Corporate Heads

Report	Response From	Reason Acceptable	New Date Acceptable	How is the risk being managed before the recommendation is implemented
EN0070R1 Traffic Management Act	Carl Longland	Y The proposals have been implemented however the extension is to allow for a period of monitoring before closure	Y	Monthly reports from Streetworks Section regarding notifications from Streetscene. Head of Service monitoring returns.

Internal Audit Performance Indicators

Performance Measure	Q1	Target	RAG Rating
Internal Audit Departmental Targets			
Audits completed within planned time	78%	80%	 ↓
Average number of days from closure meeting to issue of draft report	23	20	 ↑
Average number of days from response to issue of final report	2	5	 ↑
Return of client satisfaction questionnaires	100%	70%	 ↑
Client questionnaires responses as satisfied	100%	95%	 →
Productive audit days	80%	75%	 ↑
Other Targets			
Days for departments to return draft reports See Note below	25	20	 ↓

Key  Target not achieved  Within 10% of target  Target Achieved

↑ Improving trend → No change ↓ Worsening trend

Return of draft reports. This included five reports returned late by Finance:-
Housing Benefits; Taxation; Petty Cash; Corporate Grants; Accounts Receivable

Investigations

1. **The following new referrals have been received**

- 1.1 A referral has been received concerning an employee and the improper allocation of council housing, an investigation is currently being undertaken.

2. **The following investigations have been reported to previous committees and are still being investigated:**

- 2.1 A referral was received concerning missing money at a Council leisure centre; an employee is subject to a disciplinary investigation and controls have been introduced to reduce the risk of a recurrence.
- 2.2 An investigation is ongoing into alleged operational and financial irregularities within Streetscene, three employees are still suspended and one individual has been summarily dismissed following a disciplinary hearing.

3. **The following investigations have been completed**

- 3.1 Two employees, who were carrying out private work during works time, have been subject to disciplinary action; both received final written warnings.
- 3.2 The investigation into the use of a supplier was concluded; no irregularity was found and procedures have been amended to reflect good practice.
- 3.3 An investigation has been carried out into works on the empty homes scheme, it was found that a member of staff had submitted fraudulent invoices to both Flintshire County Council and a member of the public. The member of staff has subsequently been summarily dismissed following a disciplinary hearing. The matter was referred to the Police and he has been charged by the Police, has pleaded guilty and is now awaiting sentencing.