

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
CORPORATE					
Risk	Risk Management	10	10	2	WIP
Risk	NWRWTP	20	5	10	WIP
Risk	Theatre Clwyd	10	10	15	FINAL
Reg	Performance Information	5	5	10	WIP
Other	Lean Team	5	5		MAR
Other	Taith	10	5	4	FINAL
Advisory	Flintshire Futures	10	10	1	WIP
Advisory	Corporate Governance	10	5	5	FINAL
Advisory	Collaborations	10	0	0	
Advisory	Local Partnerships	10	0	3	
		100	55	50	
FINANCE					
Risk	Medium Term Financial Strategy and Plan	5	5		WIP
Risk	Financial Management and Control	15	15	6	WIP
Reg	Main Accounting	30	30	2	WIP
Reg	Housing Benefit	20	20	21	FINAL/WIP
Reg	Council Tax and NNDR	20	20	2	WIP
Other	Corporate Debt Management	15	10	2	WIP
Other	Civica – new cash management system	15	15	32	FINAL
Other	Treasury Management	10	10	5	FINAL
		130	125	70	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
PENSION FUND					
Reg	Pensions Administration and Contributions	15	15	20	DRAFT
Other	Pensions Investment Management and Accounting	15	10	10	DRAFT
		30	25	30	
LEGAL AND DEMOCRATIC SERVICES					
Risk	Data Protection	15	15	12	FINAL
Other	Legal Counsel	10	10	14	DRAFT
Other	Court Dates	10	10	10	FINAL
		35	35	36	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT					
Reg	Payroll & HR System	20	20	16	WIP
Other	Absence Management and Return to Work	15	15	2	WIP
Other	Corporate Training	20	10	9	WIP
Other	Equalities	5	5	6	FINAL
Other	Staff Induction	15	0		
Other	Honorariums	15	0		
Other	Overtime Payments	10	10		WIP
Other	Salary Overpayments	10	10	14	DRAFT
Other	I Trent - expenses	10	10	8	WIP
Advisory	Implementation of Single Status	20	30	46	FINAL
Advisory	I Trent - developments	5	0	6	ONGOING
Advisory	Agile Working	5	0		ONGOING
Addition	Payroll – implementation of Single Status	0	20	14	WIP
		150	140	121	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
INFORMATION AND COMMUNICATIONS TECHNOLOGY					
Other	Moodle	15	10	1	WIP
Other	Mobile Devices/Usage	15	0		
Other	Server Licensing	10	10	1	WIP
Addition	ICT Procurement	0	15	15	
Addition	Data Centre 2 Security	0	10	8	
		40	45	25	
PROCUREMENT AND CUSTOMER SERVICES					
Risk	P2P System	20	15	5	WIP
Risk	Flintshire Connects	5	5	2	ONGOING
Other	Corporate Complaints	10	10	1	WIP
		35	30	8	
LIFELONG LEARNING					
Reg	Grants	10	10	13	ONGOING
Other	Leisure Service	20	15	11	FINAL
Other	Pupil/Student Transport	15	15	15	FINAL
Other	Families First	10	10	11	FINAL
Other	School Funds	5	5		WIP
Advisory	Control Awareness Sessions New Heads and Governors	5	0		
Schools	Control and Risk Self-Assessments	15	10	27	COMPLETED
Schools	Risk Based Thematic Reviews / School Audits	40	50	53	WIP
Schools	School Closures/Opening	20	20	22	FINAL
		140	135	152	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
COMMUNITY SERVICES					
Risk	Homelessness	15	0		
Other	Private Rented Sector	15	10	4	WIP
Other	Housing Maintenance System	20	15	32	FINAL
Other	Housing Maintenance Contracts	20	20	27	FINAL
Other	Paris System	15	15	15	WIP
Other	Client Finances	10	0		
Other	POVA	5	5	6	FINAL
Other	Disability Service	20	0		
Other	Commissioning Team	15	10	1	DEFER See App B
Advisory	Adoption Services – Partnership Arrangements	5	5	1	ONGOING
Addition	Mobile Working and Ticket Validation	25	20	28	FINAL
Addition	Empty Homes Scheme And Follow up	10	10	23	FINAL FINAL
		175	110	137	
ENVIRONMENT					
Risk	Integrated Transport Infrastructure	15	15	13	FINAL
Risk	Streetscene	20	20	3	DEFER See App B
Other	Repairs and Maintenance	20	0	1	
Other	Industrial Units	10	10	3	DEFER See App B
Other	Income From Fees and Charges	30	30	29	FINAL
Other	Regeneration	10	5		JAN
Other	Waste Management	20	15	15	WIP
Other	Minerals and Waste Planning	10	10	20	FINAL
		150	105	84	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
CONTRACT AUDIT					
Other	Shotton Schools	10	10	14	FINAL
Other	21 st Century Schools	5	0	1	
		15	10	15	
INVESTIGATIONS, PROVISIONS AND DEVELOPMENT					
	Pro-active fraud work and NFI	50	50	59	ONGOING
	Provision for investigations	300	300	232	ONGOING
	Provision for ad-hoc requests from Directorates	20	20	53	ONGOING
	Follow up reviews	30	30	8	ONGOING
	Audit Development - IDEA	20	0		
	Regional Collaboration	30	10	8	ONGOING
		450	360	360	
	Overall Total	1450	1200	1088	

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.

CHANGES TO THE PLAN SINCE THE LAST MEETING

Audits added to the 2013/14 plan

ICT

ICT Procurement – deferred from last year.

Data Centre 2 Security – requested by ICT management

Community Services

Empty Homes Follow Up – requested by Head of Housing

Audits deferred / deleted from the 2013/14 plan

Community Services

Commissioning Team – Other review.

CSSIW inspection taking place

Environment

Streetscene – Risk Based review.

Internal value for money review has taken place. IA contributed to that review.

Industrial units – Other review.

CIPFA consultants have been appointed to review the service.

CHANGES TO THE PLAN REPORTED TO PREVIOUS MEETINGS

Audits added to the 2013/14 plan

Human Resources and Organisational Development

Payroll – Implementation of Single Status

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

Audits deferred / deleted from the 2013/14 plan

Corporate

Collaborations

Local Partnerships

Human Resources and Organisational Development

Staff Induction

Honorariums

Information and Communications Technology

Mobile Devices / Usage

Community Services

Homelessness

Client Finances

Disability Services

Environment

Repairs and Maintenance

Contract Audit

21st Century Schools

Advisory Work deleted from the 2013/14 plan

Human Resources and Organisational Development

I Trent developments

Agile Working

Lifelong Learning

Control Awareness Sessions

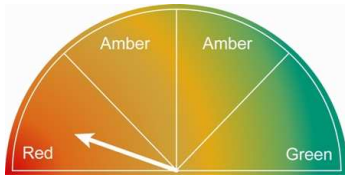
APPENDIX C

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.

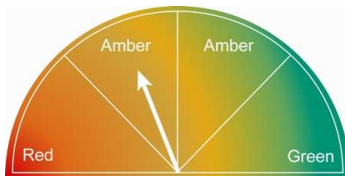
Project Reference	Project Description	Level of Assurance	Recommendations		
			High	Med	Low
CD0040T1	Corporate Governance	Green	0	0	1
CD0180S1	Theatre Clwyd	Amber -	3	2	5
CD0600T1	Taith	Green	0	0	0
FD0105T1	Cash Management	Amber +	0	3	7
LD0220T2	ICO Data Protection Follow Up	Reasonable	0	0	0
HR0400T1	Equalities	Amber +	1	1	0
HR0150S1	Payroll	Amber +	0	6	7
IT0400S1	Security of Mobile Devices	Amber +	0	1	4
LL0050T1	School Closure	Amber -	3	3	5
LL0050T2	School Merger	Green	0	0	1
LL0075T1	Leisure Service Contract	Green	0	1	7
CS3000T1	Mobile Working and Ticket Validation	Green	0	0	2
CS4060T1	Housing Maintenance Contracts	Amber +	0	3	6
CS4070T1	IBS Data Integrity / Housing Maintenance System	Green	0	0	3
CS8000T1	Empty Homes Scheme	Red	22	8	3
CS8000T2	Empty Homes Follow Up	Good	0	0	0
EN001T1	Income From Fees and Charges	Red	3	1	1
EN0030T1	Transport Contracts	Amber +	0	4	1
EN0060S1	Highway Infrastructure	Amber +	0	7	0
EN0200T1	Waste & Minerals Planning	Amber -	1	5	0

EN1000T1	Shotton Schools Amalgamation	Amber +	0	2	6

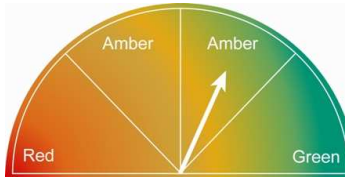
Levels of Assurance – standard reports.



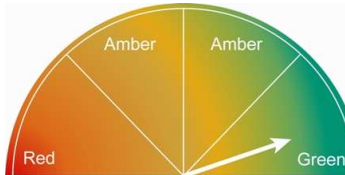
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



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

CD0180S1, Theatre Clwyd

We have made 3 high and 2 medium recommendations, based on the following:

- The need for the Theatre to explore alternative sources of funding
- Building / utility cost issues which have arisen between Flintshire County Council and Clwyd Theatr Cymru.
- The need to introduce the P2P system.
- The need for the Theatre to explore opportunities to further maximise their income generation.
- The allocation of responsibility for developing the use of Function Rooms.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1	The Theatre should explore alternative sources of funding as there is no guarantee that Flintshire County Council will be able to sustain their previous levels of funding in the coming years.	High	Yes	An agreement has been reached with the Arts Council of Wales for an independent consultation exercise to be undertaken in order to advise on and determine the Theatre's future direction. This will give consideration to the Theatre's future funding arrangements. JOP Consulting have now been appointed and will start work on 27 January 2014 with a delivery deadline of 31 March 2014.	April 2014	Clwyd Theatr Cymru General Manager
7	The building / utility cost issues which have arisen between Flintshire County Council and Clwyd Theatr Cymru should be resolved	High	Yes	The Theatre has now resolved this issue with the outcome that the savings	Completed	Clwyd Theatr Cymru Finance

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	as soon as possible.			are not so high as originally anticipated due to an issue with the meter readings. We now anticipate around £5k pa.		Manager
9	The Theatre should ensure that negotiation surrounding the introduction of the P2P system is concluded and that the system is introduced with immediate effect.	High	Yes	The Finance Manager is awaiting a user list from systems to provide to Kevin Patterson in order for P2P to set up.	June 2014	Clwyd Theatr Cymru Finance Manager
4	<p>The Theatre should explore opportunities to further maximise their income generation. This should include a review of franchise opportunities available but also a review of the Café's target audience should be undertaken and marketing of the café's service to that target audience should be increased.</p> <p>The Theatre could consider targeting pre-theatre meals at the point ticket bookings are made by prompting café reservations online as part of the booking process.</p>	Medium	Yes	<p>The contribution from trading is up on target and the prior year by £20k for the year to date. Current forecasts suggest a final gain of £30k.</p> <p>Room hires are the only trading area not to be improving. This can be attributed to a vacant post, that of Theatre Manager. Two external specialists have been helping to develop a strategy for recovering and developing this area going forward.</p>	April 2014	Clwyd Theatr Cymru General Manager
5	Despite the potential recruitment of a new member of staff the Theatre should allocate responsibility for developing the use of Function Rooms through creative ideas such as themed nights in an effort to increase the footfall of public passing through and	Medium	Yes	As noted at point 4 above, two external specialists have been guiding a project to improve income generation and activity levels in respect of the hiring of the Theatre's	September 2014	Clwyd Theatr Cymru General Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	occupying the Theatre.			<p>facilities (room hires).</p> <p>A report is being drafted which will be presented to the Clwyd Theatr Cymru General Manager in April 2014 with a view to introducing new arrangements for the new theatre season which commences in September 2014.</p>		

HR0400T1, Equalities

We have made 1 high recommendation and 1 medium recommendation, based on the following:

- The Equalities information review should be completed.
- For staff who do not have ICT access to the iTrent system, interim arrangement should be sought which enables the capture of data electronically.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
2.1	To ensure that the Equalities Act 2010 is adhered to suitable arrangements should be introduced to complete the Equalities information review.	High	Y	Ensure that annual equalities monitoring report is produced and published in accordance with the act. The annual monitoring report is produced as part of the HoS Performance reports.	30/04/2014	Business Information and Compliance Officer
1.1	<p>For staff who do not have ICT access to the iTrent system, interim arrangement should be sought which enables the capture of data electronically.</p> <p>HR should attempt to use existing electronic systems for the capture for equalities data. For example the School Information Management System (SIMS) Team within ICT Lifelong Learning should be consulted over the feasibility to enhance the personal data module within SIMS to mirror the information required under the Equalities Action 2010. This would increase efficiency within the team and provide greater assurance over data accuracy.</p>	Medium	Y	<p>In order to capture data for non IT Users, questionnaires have been delivered by post. Completed questionnaire that have been returned are being entered onto iTrent.</p> <p>Consult with SIMS Team in Lifelong Learning with regards to the feasibility of enhancing the personal data module within the system in order to provide the appropriate information required under the Equalities Act 2010.</p>	30/04/2014	Business Information and Compliance Officer

LL0050T1, School Closure

We have made 3 high and 3 medium recommendations based on the following:

- The Action Plan for School Closure should be reviewed and streamlined.
- All schools should ensure that their school fund audit is completed on an annual basis.
- The final School Fund audit for Ysgol Rhes-y-Cae should be completed as a matter of urgency.
- An overall Project Manager should be assigned to manage each school closure.
- A working group should be established for each school closure including representation from HR, Lifelong Learning IT, Safeguarding Team, Estates, Facilities, IT, Records Management, Finance, Internal Audit and Governors.
- Upon commencement of the decision to close a school, communication should take place with relevant departments.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.	The Action Plan for School Closure should be reviewed and streamlined to ensure that a comprehensive document is produced including sufficient detail of each task required and who (namely) is responsible for its completion. This should be completed immediately in preparation for the next round of school closures in summer 2014.	High	Y	Will be put on agenda for DMT Jan 2014 to be scheduled into work programme for the directorate in preparation for the round of school closures in 2014.	DMT 6.1.14 Completion date 21.2.14	Primary Link Officer Accountant, Lifelong Learning
5.	All schools should ensure that their school fund audit is completed on an annual basis in line with the Authority's School Fund Regulations and that a copy is provided to Lifelong Learning Finance, who should keep a central record of all School Fund audit certificates and chase those not returned promptly.	High	Y	Letter to be issued to all schools to remind them of this requirement.	17.1.14	Primary Link Officer Accountant, Lifelong Learning

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
6.	It should be ensured that the final School Fund audit for Ysgol Rhes-y-Cae is completed as a matter of urgency, and that the funds are disaggregated as agreed to Carmel, Cilcain and Sychdyn schools. A copy of the audit should be provided to Lifelong Learning finance and to Internal Audit immediately upon completion.	High	Y	Primary Officer to make contact with Headteacher to ensure that funds are disaggregated	Contact HT by 20.12.13 Funds disaggregated by 31.3.14	Primary Link Officer Accountant, Lifelong Learning
8.	An overall Project Manager should be assigned to manage each school closure to provide the necessary support to the Headteacher in this highly pressured situation – this staff member should be likely to remain with the Authority beyond the school closure date to ensure a smooth transition and continuity.	Medium	Y	Primary Officer to make the appointment of a Project Manager on an individual school basis when closure confirmed Requirement for a Project Manager is to be included in the School Closure Policy/Action Plan	As required	Primary Link Officer Accountant, Lifelong Learning
9.	A working group should be established for each school closure. This group should include staff members relevant to each of the tasks in the action plan including possible representation from HR, Lifelong Learning IT, Safeguarding Team, Estates, Facilities, IT, Records Management, Finance, Internal Audit and Governors.	Medium	Y	Primary Officer to establish the Working Group basis when a closure is confirmed Requirement for a Working Group is to be included in the School Closure Policy/Action Plan	As required	Primary Link Officer Accountant, Lifelong Learning
11.	Upon commencement of the decision to close a school, communication should take place with relevant departments. This could be achieved by the formation of the aforementioned working group.	Medium	Y	As Above	As Above	Primary Link Officer Accountant, Lifelong Learning

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	This would help to prevent an increase in risks as a result of 'last minute; pressures.					

EN0001T1, Income from Fees and Charges

We have made 3 high recommendations and 1 medium recommendation based on the following:

- A Fees and Charges Policy should be established which outlines a framework within which fees and charges levied by the Council are agreed and regularly reviewed.
- The process to be included in the Policy should include the need to review fees and charges for each Service Area.
- All fees and charges should be set demonstrating how the service has taken account of the numerous considerations.
- A working group should be established with representation from each Directorate and Service Area along with further representation from Finance and Internal Audit (in an advisory capacity) in order to establish a strategic, consistent and transparent fee setting process and undertake effective benchmarking exercises.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1	A Fees and Charges Policy should be established which outlines a framework within which fees and charges levied by the Council are agreed and regularly reviewed.	High	Yes	This action is included in the Council's Improvement Plan 2014/15. The Deloitte's draft policy will be revisited in 2014/15 with a view to having a proposed policy for consideration by members prior to the setting of the 2015/16 budget.	31/12/2014	Corporate Finance Manager
2	The process to be included in the Policy should include the need to review fees and charges for each Service Area, as follows: <ul style="list-style-type: none"> ▪ Compiled and approved by the relevant Head of Service; ▪ Once approved by the Head of Service, 	High	Yes	This will be incorporated into the consideration of the Corporate Policy document	31/12/2014	Corporate Finance Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>these should be provided to the relevant Director who should approve each of the Directorate's Service Areas' fees and charges; and</p> <ul style="list-style-type: none"> ▪ The Directorate Schedule of Fees and Charges should be collated and provided to the Cabinet for formal review and approval. 					
3	<p>All fees and charges should be set demonstrating how the service has taken account of the following considerations:</p> <ul style="list-style-type: none"> ▪ Intelligence on the nature and elasticity of demand; ▪ Benchmarking with other local authorities; ▪ An understanding of the market for the provision of the service, including alternative service providers from the private, public and voluntary sectors; ▪ An appreciation of the full costs of providing the service, including overheads; ▪ The implications of the level of fees and charges on the total income generated by the service, and the impact of this on the service and Council budget; ▪ The impact of any increase on service users; ▪ Whether a concession to service users should be continued – including rationale for provision, evidence of benefit and financial implications of concession; 	High	Yes	This will be incorporated into the consideration of the Corporate Policy document	31/12/2014	Corporate Finance Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<ul style="list-style-type: none"> ▪ The Council's wider policy goals; ▪ The impact on communities; and ▪ Equality and diversity issues. ▪ As a minimum fees and charges should be increased in line with inflation each year, unless there is a clear rationale for reducing the level of the fee in real terms. 					
4	A working group should be established with representation from each Directorate and Service Area along with further representation from Finance and Internal Audit (in an advisory capacity) in order to establish a strategic, consistent and transparent fee setting process and undertake effective benchmarking exercises.	Medium	Yes	A working group will be established with attendees and Terms of Reference to be determined.	31/03/2014	Corporate Finance Manager

We have made 1 high recommendation and 5 medium recommendations based on the following:

- To ensure income is maximised the Manager should monitor the planned visits to ensure they have been carried out.
- Performance Indicators relating to cost and quality should be identified and results presented to the Governance Board for consideration.
- All partner organisations should have efficient IT links with Flintshire County Council. Where possible all records should be computerised or a secure scanning device should be introduced. The introduction of an electronic document records management system (EDRMS) should be considered.
- An accurate time recording system should be introduced, capable of producing reliable Management information which will form the basis of the statistics that can be provided quarterly to the North Wales Planning Officer Group (NWPOG). This system could form the basis for changing the recharge costs.
- Work should continue in order to ensure that an arrangement is in place to cover the operation of the partnership from April 2014.
- Consideration should be given for the future of the service if future funding were to cease.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.1	To ensure income is maximised the Manager should monitor the planned visits to ensure they have been carried out.	Medium	Yes	Visits are being carried out and dates populated. Spreadsheet system has been set up and in use. IT links need to be improved to enable staff based in Bangor to readily populate the system. Many sites are mothballed or in financial difficulties and it is difficult to justify the theoretical maximum fee income at the present time, but economic fortunes are improving in the minerals industry.	01/11/2013	Minerals and Waste Manager
2.1	Performance Indicators relating to cost and quality should be identified to ensure the success of the shared service can be	Medium	Yes	Indicators can be presented to the Governance Board and feed back obtained on what	01/04/2014	Minerals and Waste Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<p>judged. Performance Monitoring reports should be presented to the Governance Board for consideration.</p>			<p>areas PIs should be applied, eg, Number of sites monitored, time spent on document retrieval and recording and administration matters rather than on technical professional duties. Performance standards need to be established to demonstrate that the service is doing what is expected of it.</p>		
3.1	<p>All partner organisations should have efficient IT links with Flintshire County Council. Where possible all records should be computerised and where this is not possible the introduction of a secure scanning device should be introduced.</p> <p>The introduction of an electronic document records management system (EDRMS) should be considered which would enable the management of the capture, storage, security, revision control, retrieval, distribution, preservation and destruction of documents and content.</p>	Medium	Yes	<p>Computerised records of all data are the ideal position and all partner authorities are increasingly moving towards paperless systems. FCC handles files and paperwork from other partner authority systems and does not have control over the partner's internal administrative procedures. A number of records are "duplicated" and held on our own system as a means of secure storage and for ease of file access. It is noted that every partner authority operates different IT systems and gives rise to compatibility and training issues.</p> <p>The service is endeavouring to implement the IT requirements set out in the SLA, but these are not</p>	01/04/2014	Minerals and Waste Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				<p>practical in all circumstances. The Draft Planning Bill recognises that IT system compatibility is a significant challenge to partnership working, and cross authority solutions will be required to address these issues.</p> <p>Electronic file storage and access is a major area of frustration, as the timing of the introduction of EDRMS is not within the control of the service, and corporate roll out has failed to materialise, resulting in the use of bespoke and local solutions which are less than ideal. The use of EDRMS will be considered and a case will be developed which can be used to inform priorities at a wider Service, Directorate and Corporate level.</p> <p>Practical arrangements and clear mechanism for the provision and cost of IT links needs to be established, with the cooperation of other Councils and IT departments, and at realistic recharging levels. Comparison with a similar service operating in South West Wales reveals that they lack any direct IT linkage into back-office</p>		

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				systems, and is a common problem.		
4.1	An accurate time recording system should be introduced. The current system could be adapted in consultation with the IT Development Manager. The Manager should specifically state what is required and where problems arise, these should be addressed. The staff must use the system as intended. The new system should be capable of producing reliable Management information which will form the basis of the statistics that can be provided quarterly to the NWPOG. This system should also provide the statistics relating to the percentage of time spent working on Partner authorities and could form the basis for changing the recharge costs.	High	Yes	Time recording format needs to be simplified and to produce reporting on 1-3 monthly basis to increase ease of preparing itemised invoices.	01/04/2014	Minerals and Waste Manager
4.2	Work should continue in order to ensure that an arrangement is in place to cover the operation of the partnership from April 2014.	Medium	Yes	Meetings have and continue to take place with current SLA membership on an individual basis and governance group level to secure the service into 2014. Looking at options including the potential to widen the scope of the service to enable each partner authority to have better justification to continue to use the service against a backdrop of budget cuts. Major funding cuts within each partner authority is focusing	01/04/2014	Minerals and Waste Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				<p>attention on expenditure and how to meet budget cuts. Need to present a case why the service should continue in the short and longer term, including resilience, risks, continuing workload, retention of specialist knowledge.</p> <p>The wider political landscape of regionalisation and local government reorganisation puts the service in a stronger position if retained. Collaborative working has ministerial “support” at Welsh Government Level. The draft Planning Bill, directly refers to this particular collaboration as an example of good partnerships is supportive of increased collaborative working and may provide mechanisms for future resilience.</p>		
5.1	Consideration should be given for the future of the service if future funding were to cease.	Medium	Yes	Looking at preserving service to place it in a good position for future LGR and government aspirations for this type of collaboration, and changes that may arise from the Environment Bill and the Planning Bill. Widening scope for Welsh Government	01/04/2014	Minerals and Waste Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				<p>Contracts. Potential for the service to handle planning applications for English minerals and waste planning authorities. Government Contracts, such as the RAWP may not be renewed and is a risk as funding income would reduce. Indications are that RAWP funding will continue, subject to a successful bid. New sources of Welsh Government funding are potentially available for monitoring of waste developments arising from a revised TAN21 policy guidance publication.</p> <p>See also response to 4.2 above</p>		

APPENDIX D

Recommendation Implementation

Status of Recommendations that reached their Implementation Dates in October, November and December 2013.

Title	Reference	Date Issued	Response Received	Recommendations		
				Due	Implemented	Not Implemented
CORPORATE						
Procurement	CD0070S1	Oct 2013	Yes	6	6	0
Procurement	CD0070R1	Mar 2012	Yes	2	0	2
Implementation of LEAN Recommendations	CD0300S1	Sep 2013	Yes	2	0	2
Use of Consultants	CD0500P1	Jan 2011	Yes	2	2	0
Procurement	FL0070M1	Sep 2009	Yes	2	2	0
			Total	14	10	4
FINANCE						
MTFS	FD0040R1	Dec 2011	Yes	4	4	0
MTFS	FD0040P1	Apr 2011	Yes	2	2	0
Financial Systems	FD0080R1	Jun 2012	Yes	3	2	1
			Total	9	8	1
LEGAL AND DEMOCRATIC						
			Total	0	0	0
HUMAN RESOURCES						
Holiday Entitlements	HR0220N1	Sep 2010	Yes	3	0	3
			Total	3	0	3
ICT						
			Total	0	0	0
LIFELONG LEARNING						
Student Finance	LL0040S1	Feb 2013	Yes	1	1	0

School Transport	LL0060T1	Nov 2013	Yes	3	3	0
ICT Unit – Security of Mobile Devices	LL1065P1	May 2011	Yes	1	0	1
			Total	5	4	1
COMMUNITY SERVICES						
Fostering	CS0110S1	Nov 2012	Yes	2	2	0
Empty Homes Scheme	CS8000T1	Dec 2013	Yes	13	13	0
			Total	15	15	0
ENVIRONMENT						
Streetscene – Cleanliness of the Public Realm	EN0010R1	Feb 2012	Yes	2	1	1
Data Management – Public Protection	EN0080N1	Mar 2010	Yes	1	1	0
			Total	3	2	1
			Total	49	39	10

Recommendations Not Implemented – Comments from Directors / Corporate Heads





Report	Original and new dates	Response From	Reason and new date acceptable	How is the Risk being Managed Before the Recommendation is Implemented	Internal Audit acceptance
CD0070R1 – Procurement	Original date April 2013 x 2	Chris Guest	Project delays in the implementation of the e-sourcing system mean that the new approved list is not yet implemented, the project plan is now showing a likely implementation date of August, 2014.	In the interim the existing Approved List database continues to be used.	Yes
	New date March 2014 x 2				
CD0300S1 – Implementation of LEAN Recommendations	Original dates Aug 2013 & Sept 2013	Gareth Owens	Yes. Following the event for Lean Facilitators a draft strategy has been prepared. Now it is clear how that fits in with budget and wider organisational change programme it can be approved.	Work in progress. Any delay is not exposing the council to risk.	Yes
	New dates Jan 2014 & March 2014				
FD0080R1 – Financial Systems	Original date March 2013	Kerry Feather	Yes.	The risk is being managed on an ongoing basis using the existing methodology for bad debt provision.	Yes
	New date				
HR0220N1 – Holiday Entitlements	Original Date Nov 2010 x3	Helen Stapleton	The Annual Leave Policy has been drafted and is undergoing a consultation exercise with the Trade Unions currently. We are on track to conclude by March 2014.	This policy will assist in modernising our arrangements for employees taking their annual leave – e.. by using 'banks of hours' rather than fixed days which underpins the Council's approach to working more flexibly. In the meantime, the existing arrangements are in place -	Yes
	New Dates March 2014 x 3				
				Consequently there are limited risks.	




Recommendations Not Implemented – Comments from Directors / Corporate Heads




Report	Original and new dates	Response From	Reason and new date acceptable	How is the Risk being Managed Before the Recommendation is Implemented	Internal Audit acceptance
LL0065P1 – ICT Unit Security of Mobile Devices	Original date Oct 2011	Ian Budd	Yes. The issue relates to individual schools under local management.	Few schools involved, being chased again.	Yes
	New date Feb 14				
EN0010R1 – Streetscene Cleanliness of the Public Realm	Original Date September 2012	Carl Longland	Revised enforcement arrangements were introduced in October 2013. It is proposed to take a report to Environment Overview and Scrutiny in June 2014 and Cabinet in July 2014. This will allow over 6 months worth of data to be presented to Members to enable meaningful KPIs to be set that would then be presented to Scrutiny at Q2 and Q4 in the Heads of Service performance reports in the future. July 2014	All relevant data is being captured to enable an analysis that will allow members to set meaningful PIs for the service going forward	Yes
	New Date Feb 2014				
	New date April 2014				

APPENDIX E

Internal Audit Performance Indicators

Performance Measure	Q3	Target	RAG Rating
Internal Audit Departmental Targets			
Audits completed within planned time	67%	80%	 ↓
Average number of days from closure meeting to issue of draft report	N/A	N/A	
Average number of days from response to issue of final report	N/A	N/A	
Return of client satisfaction questionnaires	50%	70%	 →
Client questionnaires responses as satisfied	100%	95%	 →
Productive audit days	77%	75%	 →
Other Targets			
Days for departments to return draft reports See Note below	N/A	N/A	

Key  Target not achieved  Within 10% of target  Target Achieved

 Improving trend  No change  Worsening trend

Investigations

1. The following new referrals have been received

- 1.1 An allegation has been received that an employee is stealing articles from a recycling site. An investigation has commenced.
- 1.2 Two employees have been suspended from a recycling site for allegedly stealing from the site. Following a review of CCTV footage and a witness statement the matter has been referred to the Police.
- 1.3 An allegation has been received concerning issues around the granting of a lease for Council owned land.
- 1.4 An allegation has been received concerning issues around an application for affordable housing. A review is being carried out of the procedures followed for this application.
- 1.5 An allegation has been received concerning a trust established by Flintshire Council to manage funding assigned for conservation area purposes.

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, one employee is still suspended pending the outcome of the disciplinary process, one employee is on gardening leave and two individuals have been summarily dismissed following disciplinary hearings. A further allegation has also been received.
- 2.3 Following the investigation into a data match highlighted in the National Fraud Initiative (NFI) exercise, it was found that the pension of a deceased pensioner was still being paid to an individual who had power of attorney for the pensioner. The individual has been charged with fraud and is due to appear in the Magistrates Court.

3. The following investigation has been completed

- 3.1 A referral was received alleging that a contractor employed by the Council was over-ordering goods for his own use. This has been investigated but there is insufficient evidence to proceed.
- 3.2 During a recent data matching exercise carried out (NFI) it was found that an employee had a potential conflict of interest in that he was selling a product to the Council. The employee has received management advice.