

Operational Plan 2013/14

Appendix A

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
CORPORATE					
Risk	Risk Management	10	10	8	DRAFT
Risk	NWRWTP	20	5	10	FINAL
Risk	Theatre Clwyd	10	10	15	FINAL
Reg	Performance Indicators	5	5	14	FINAL
Other	Lean Team	5	5	1	WIP
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	61	
FINANCE					
Risk	Medium Term Financial Strategy and Plan / Financial Management and Control	20	20	18	FINAL
Reg	Main Accounting	30	30	39	DRAFT
Reg	Housing Benefit	20	20	38	FINAL/DRAFT
Reg	Council Tax and NNDR	20	20	24	FINAL
Other	Corporate Debt Management	15	10	15	DRAFT
Other	CIVICA – new cash management system	15	15	32	FINAL
Other	Treasury Management	10	10	4	FINAL
		130	125	170	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
PENSION FUND					
Reg	Pensions Administration and Contributions	15	15	23	FINAL
Other	Pensions Investment Management and Accounting	15	10	13	FINAL
		30	25	36	
LEGAL AND DEMOCRATIC SERVICES					
Risk	Data Protection	15	15	12	FINAL
Other	Legal Counsel	10	10	14	FINAL
Other	Court Dates	10	10	10	FINAL
		35	35	36	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT					
Reg	Payroll & HR System, Overtime Payments	30	30	54	DRAFT
Other	Absence Management and Return to Work	15	15	5	WIP
Other	Corporate Training	20	10	9	WIP
Other	Equalities	5	5	6	FINAL
Other	Staff Induction	15	0		
Other	Honorariums	15	0		
Other	Salary Overpayments	10	10	17	DRAFT
Other	I Trent - expenses	10	10	8	DRAFT
Advisory	Implementation of Single Status	20	30	46	FINAL
Advisory	I Trent - developments	5	0	5	ONGOING
Advisory	Agile Working	5	0		ONGOING
Addition	Payroll – implementation of Single Status	0	20	16	WIP
		150	140	167	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
INFORMATION AND COMMUNICATIONS TECHNOLOGY					
Other	Moodle	15	10	4	WIP
Other	Mobile Devices/Usage	15	0		
Other	Server Licensing	10	10	2	WIP
Addition	ICT Procurement	0	15	16	FINAL
Addition	Data Centre 2 Security	0	10	9	FINAL
		40	45	31	
PROCUREMENT AND CUSTOMER SERVICES					
Risk	P2P System	20	15	5	WIP
Risk	Flintshire Connects	5	5	2	ONGOING
Other	Corporate Complaints	10	10	2	WIP
		35	30	9	
LIFELONG LEARNING					
Reg	Grants	10	10	19	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	15	WIP
Advisory	Control Awareness Sessions New Heads and Governors	5	0		
Schools	Control and Risk Self-Assessments	15	10	33	COMPLETED
Schools	Risk Based Thematic Reviews / School Audits	40	50	53	COMPLETED
Schools	School Closures/Opening	20	20	22	FINAL
		140	135	179	

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	17	WIP
Other	Housing Maintenance System	20	15	32	FINAL
Other	Housing Maintenance Contracts	20	20	27	FINAL
Other	Paris System	15	15	21	DRAFT
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	156	
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	0		
Other	Waste Management	20	15	21	WIP

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
Other	Minerals and Waste Planning	10	10	20	FINAL
		150	100	90	
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	61	ONGOING
	Provision for investigations	300	300	247	ONGOING
	Provision for ad-hoc requests from Directorates	20	20		ONGOING
	Follow up reviews	30	30	8	ONGOING
	Audit Development - IDEA	20	0		
	Regional Collaboration	30	10	8	ONGOING
		450	360	324	
	Overall Total	1450	1200	1274	

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 Improvement Plan 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 REPORTED TO PREVIOUS MEETINGS

Audits added to the 2013/14 plan

Human Resources and Organisational Development

Payroll – Implementation of Single Status

ICT

ICT Procurement – deferred from last year.

Data Centre 2 Security – requested by ICT management

Community Services

Mobile working and ticket validation – deferred from last year

Empty Homes Scheme – as a result of an investigation

Empty Homes Follow Up – requested by Head of Housing

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

Commissioning Team – Other review.

CSSIW inspection taking place

Environment

Repairs and Maintenance

Regeneration

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.

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

Operational Plan 2014/15

Type	Audit	Plan Days	Actual Days used	Proposed quarter / Status
CORPORATE				
Risk	Risk Management	10		3
Risk	Performance Indicators	5		2
Risk	Implementation of Operating Model	10		2/3
Risk	North West Regional Waste Partnership	10		4
Risk	Use of Consultants	10		2
Risk	Corporate Governance	10		3
Risk	Partnerships	10		TBC
		65		
GOVERNANCE				
Risk	Data Protection	10		2
Risk	Document Sealing	5		TBC
System	Members Allowances	15		2
System	Freedom of Information/EIR	5		TBC
Advisory	Electoral Register	10		2
Risk	IT Helpdesk	10		4
Risk	Backup & Service Continuity	10		2
Risk	Use of Personal Email Addresses	10		3
Risk	Mobile Phones & Devices/Usage	15	1	WIP
Follow Up	EDRMS	10		TBC
Risk	Procurement – New Arrangement	5		2
Risk	Contract Procedural Rules	15		TBC
System	P2P System	10		3
Advisory	Select List	5		2
Risk	Etarmis	20		2
Risk	Records Management	15		2

Type	Audit	Plan Days	Actual Days used	Proposed quarter / Status
Addition	EVR		10	1
		170	11	
PEOPLE AND RESOURCES				
Systems	Main Accounting	30		³ / ₄
Follow Up	Capital Programme	10		4
Follow Up	Corporate Grants	10		2
Follow Up	Fees and Charges	10		4
System	Pensions Administration & Contributions	15		3
System	Pensions Investment Management & Accounting	15		3
Risk	Implementation of Single Status	20	14	1
Risk / System	SS Governance Framework: Additional Payments & ECU	20		4
Risk	SS Governance Framework: Workforce Data	10		2
Risk	Schools HR/Safeguarding	15		2
System	SS Governance Framework: SS Payments	20		2
Risk	Voluntary Redundancy & Early Voluntary Retirement	20		1
Risk	Staff Recruitment & Induction	15		2
System	Payroll	20		3
		230	14	
EDUCATION AND YOUTH				
Risk	Risk Management in Schools	10		2
System	Grants – Various WG Requirement	10		2/3/4

Type	Audit	Plan Days	Actual Days used	Proposed quarter / Status
System	School Funding Formula	20		2
Risk	Control & Risk Self Assessment	15		1
Risk	Risk Based Thematic Reviews	45		3
Risk	School Closures/Opening	10	1	WIP
		110	1	
SOCIAL CARE				
Risk	Mental Health Team	10		2
Risk	Community Equipment Service	10		3
Risk	Commissioning Team	20		3
Risk	Transition & Care Leavers Team	15		TBC
System	Llys Jasmine	20		2
Risk	Financial Assessment & Charging Team	15	1	WIP
		90	1	
COMMUNITY & ENTERPRISE				
System	Housing Benefits	20		4
Risk	Supporting People	20		1
Risk	Appraisal & Absence Management	20		2
System	Council Tax & NNDR	20		2
Risk	Rent Arrears	15		2
Risk	Community Living	10		TBC
Risk	Communities First	15		2
		120		
PLANNING & ENVIRONMENT				
System	Building Control	20		TBC
System	Pest Control	15	2	WIP
Risk	21 st Century Schools	5		TBC

Type	Audit	Plan Days	Actual Days used	Proposed quarter / Status
		40	2	
TRANSPORT & STREETSCENE				
Risk	Waste Management – Recyclable Materials	20		2
Advisory	Alltami Store	5	6	1
		25	6	
ORGANISATIONAL CHANGE				
Risk	Facilities Services	30		TBC
Risk	Repairs & Maintenance	15		TBC
Risk	Asset Management - TechForge	20		1
		65		
INVESTIGATIONS, PROVISIONS AND DEVELOPMENT				
Provision for Investigations & Pro-active Fraud		200	29	
Provision for ad hoc requests from Directorates		90		
Follow up Reviews		50		2/3/4
IDEA		20		
Audit Development – New Software		55		
Consultancy		50		
Regional Collaboration		10		
		475	29	
Grand Total		1390	64	

Definitions

Risk based audits

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

Systems based audits

Work in which every aspect and stage of the audited subject is considered, within the agreed scope of the audit. It includes review of both the design and operation of controls.

Advisory

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

TBC (To be confirmed)

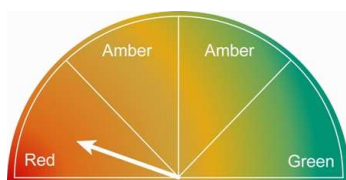
Lower priority audits that may be deferred or deleted during the year if necessary, depending on resources.

Appendix D

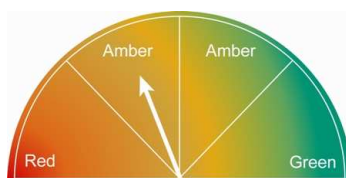
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received red assurance a summary of the findings and the Action Plan is attached.

Project Reference	Project Description	Level of Assurance	Recommendations		
			High	Med	Low
CD0200T1	Performance Indicators	Amber +	1	0	1
FD0010T1	Financial Management & Control	Green	0	1	1
FD0060T1	Pensions Administration	Amber -	1	0	10
FD0065T1	Pensions Investments	Green	0	1	4
FD0270T1	Council Tax & NDR	Green	0	0	2
LD7004T1	Legal Counsel	Amber +	0	4	2
IT0080T1	IT Procurement of Business Systems	Green	0	0	2
IT0350T1	Data Centre 2 Security	Amber +	0	5	1
EN0300S1	Town Centre Partnerships	Amber -	1	9	1

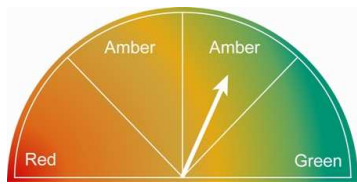
Levels of Assurance – standard reports.



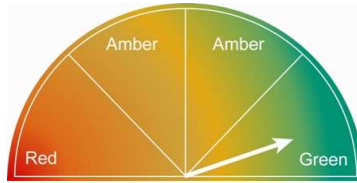
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



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

Value For Money

The definition of Internal Audit within the Audit Charter includes ‘It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.’

These value for money findings and recommendations are included within audit reports. In the findings listed below they have been highlighted in bold italics.

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

CD0200T1, Performance Indicators

We have made one high level recommendation based on the following:

The need for consistent and accurate calculation of one PI

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1	<p>Local guidance should be introduced to ensure consistent and accurate calculation of this PI, as a matter of urgency :-</p> <p><i>“Increase in the number of users on our cycleway networks (data from counters).”</i></p> <p><i>Numerator</i></p> <p><i>The number of users on the cycle network evidenced through counter data.</i></p>	High	Y	<p>All relevant officers to receive instruction on the use of the counter system. Monthly collection date to be agreed and adhered to.</p> <p>Procedure to be written as to use of Tinytag system to produce monthly reports to export into Excel to produce the breakdown of figures between pedestrian and cycle users to ensure consistent collation and continuing monthly collection should the current officer not be available .</p> <p>Figures updated on quarterly basis into performance system, currently Ffynnon.</p>	September 2014	Head of Assets and Transportation

FD0060T1, Pensions Administration

We have made 1 high level recommendation based on the following:

- The lack of disaster recovery testing since conversion to the current computer system.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
2.1	Pensions Admin. should take steps to ensure that the Altair system can be fully restored in the event of any system failure leading to loss of data.	High	Yes	Agreed, contact has been made with FCC ICT on 12.3.14 and again on 31.3.14	30/06/2014	Pensions Manager

EN0300S1, Town Centre Partnerships

Bullet points in bold italics are those that relate to 'value for money' points covered during the audit.

We have made 1 high level recommendation and 9 medium level recommendations, based on the following:

- The town centre action plans should be reviewed and kept up to date.
- ***The Partnerships should review and report on progress to date for all projects within the action plans on a regular basis.***
- The risk register relating to the completion of the Cabinet approved projects October 2013 should be revisited and regularly reviewed.
- ***The town centre benchmarking data results for 2013 should be considered by the relevant officers to decide how they can be used by Economic Development and the town Partnerships to inform any future actions and projects.***
- ***Terms of reference should be reviewed regularly to establish if they remain fit for purpose for each Partnership and are consistent with the current nature of the Partnerships' objectives.***
- Meetings (including the Annual General Meeting) should be held as per the Partnership's terms of reference or noted as not required at that time.
- Ballot count sheets should be used to record election count results, and fully completed.
- Buckley and Holywell's terms of reference should include the clauses relating to the declaration of interests.
- Partnerships should consider their communication strategy and draft plans to include the timing of updating other agencies and the public regarding project progress.
- ***Consideration should be given to undertaking Partnership self assessments against whether they are achieving their stated aims, objectives and purpose.***

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.1	The town centre action plans should be revisited and amended where applicable to reflect the current situation and priorities in each town. Completed actions should be noted as such. Any plans in draft form should be formally	Medium	Yes	Agreed.	31/03/2015	Economic Development Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	adopted when required revisions have been undertaken. The plans should include the proposals for the allocation of the ERDF (European Regional Development Fund) funding approved by Cabinet during October 2013. The plans should be subject to regular review by town Partnerships to ensure items remain valid.					
1.2	The Partnerships should review and report on progress to date for all projects within the action plans on a regular basis. Reports should be in a suitable format e.g. general Gantt chart for all projects and written detailed updates for projects where actions/project completions have occurred. Consideration should be given for the Mold action plans to include likely cost indications and sources of funding where these can be established.	Medium	Yes	Agreed – determining costs can be difficult at early stage of project lifespan.	31/03/2015	Economic Development Manager
1.3	The risk register relating to the completion of the Cabinet approved projects October 2013 should be revisited and regularly reviewed to ascertain if any new risks have arisen or any identified risks have risen to levels where remedial action is now required especially relating to time scales. This information should be escalated to senior management.	High	Yes	Agreed.	30/06/2014	Economic Development Manager
1.4	The town centre AMT (Action for Market Towns – benchmarking company) data	Medium	Yes	Agreed.	31/12/2014	Economic Development

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	results for 2013 should be considered by the relevant officers to decide how they can be used by Economic Development and the town Partnerships to inform any future actions and projects. If it is felt that the results of certain datasets are too limited to provide meaningful information and cannot be used productively, an assessment should be taken of this data collection and analysis process to ascertain whether it represents value for money for the County Council.					Manager
2.1	Terms of reference should be reviewed regularly to establish if they remain fit for purpose for each Partnership and are consistent with the current nature of the Partnerships' objectives. Terms of reference should be produced for the Deeside Sub Groups and Forum.	Medium	Yes	Agreed. Deeside Terms of Reference to be completed by June 2014, other Partnerships, will be reviewed throughout the year.	31/03/2015	Economic Development Manager
2.2	Meetings (including the Annual General Meeting) should be held as per the Partnership's terms of reference or noted as not required at that time. Terms of reference should include: <ul style="list-style-type: none"> The frequency of meetings and meetings should be held when member elections are required. Public meetings should also be held as per the terms of reference requirements. 	Medium	Yes	Agreed.	31/03/2015	Economic Development Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	<ul style="list-style-type: none"> How the Partnership Chair is to be elected/nominated. Detail quorum numbers and the process to follow if decision making cannot be made by consensus. 					
2.3	<ul style="list-style-type: none"> Ballot count sheets should be used to record election count results. The sheets should allow sufficient space for the results to be clearly recorded. The sheets should include the maximum number of votes a candidate can gain and counts should be checked to ensure this figure has not been exceeded. A consistent methodology should be applied when recording the count and the results carefully recorded. The ballot count sheets should be signed and dated by the officers completing the count. 	Medium	Yes	Agreed.	30/06/2014	Economic Development Manager
2.4	Buckley and Holywell's terms of reference should include the clauses relating to the declaration of interests. Consideration should be given to including declaration of interests as a standing item on the Partnership meetings' agendas.	Medium	Yes	Agreed.	31/03/2015	Economic Development Manager
2.5	Partnerships should consider their	Medium	Yes	Agreed.	30/09/2014	Economic

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	communication strategy and draft plans to include the timing of updating other agencies and the public regarding project progress.					Development Manager
2.6	Consideration should be given to undertaking Partnership self assessments against whether they are achieving their stated aims, objectives and purpose. An internal assessment should also be made of the resource and time given to the Partnerships by Regeneration Officers as it is vital that that this input represents value for money for the County Council.	Medium	Yes	Agreed.	31/03/2015	Economic Development Manager

Recommendation Implementation

Status of Recommendations that reached their Implementation Dates in January, February, March and April 2014.

Title	Reference	Date Issued	Response Received	Recommendations		
				Due	Implemented	Not Implemented
CORPORATE						
Procurement	CD0070S1	Oct 2013	Yes	5	2	3
Procurement	CD0070R1	Mar 2012	Yes	5	4	1
Procurement	CD0070P1	Nov 2010	Yes	1	0	1
Implementation of LEAN Recommendations	CD0300S1	Sep 2013	Part	3	0	3
			Total	14	6	8
FINANCE						
Main Accounting	FD0080P1	Dec 2011	Yes	1	1	0
Capital Programme	FD0090P1	Jan 2012	Yes	10	0	10
Corporate Grants	FD0220S1	Jun 2013	Yes	7	6	1
Enforcement	FD0300L1	Feb 2009	Yes	2	0	2
Housing Benefits	FD6150R1	Aug 2012	Yes	1	1	0
			Total	21	8	13
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						
Youth & Community	LL0030S1	Sep 2013	Yes	5	5	0
School Transport	LL0060T1	Nov 2013	Yes	2	2	0
ETeach	LL0190N1	Aug 2010	Yes	1	0	1
School Budgetary Control	LL1010P1	Nov 2011	Yes	3	2	1
ICT Unit Security of Mobile Devices	LL1065P1	May 2011	Yes	1	0	1
			Total	12	9	3
COMMUNITY SERVICES						
Fostering	CS0110S1	Nov 2012	Yes	1	1	0
Empty Homes Scheme	CS8000T1	Dec 2013	Yes	4	4	0
			Total	5	5	0
ENVIRONMENT						
Income From Fees and Charges	EN0001T1	Feb 2014	Yes	1	0	1
Section 106 Agreements	EN0020P1	Feb 2011	Yes	1	1	0
Fleet Management	EN0060P1	Jun 2011	Part	3	3	0
Planning Appeals	EN0105R1	May 2013	Yes	1	1	0
Asset Management	EN0155R1	Nov 2012	Yes	1	1	0
			Total	7	5	1
			Total	62	34	28

Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers

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
Procurement – CD0070S1	Original Dates: 01.01.14 & 31.03.14	Chris Guest	The delay has been unavoidable due to resource capacity issues which has delayed the rollout of the new financial vetting solution.	Existing arrangements in place until new system has been implemented.	Yes.
	New Dates: 01.08.14 & Nov 14				
Procurement – CD0070R1	Original Date: 31.12.12	Chris Guest	All recommendations will be addressed by the implementation of the new e-Sourcing system later this year with full roll out by April, 2015. There has been a major project delay due to a re-scoping of the project and changes to the project management arrangements..	New CPRs are agreed and implemented and training provided to all staff with involvement in procurement activities. This provides some risk mitigation but the e-sourcing solution will strengthen the level of mitigation.	Yes.
	New Date: April 15				
Procurement – CD0070P1	Original Date: 30.11.10	Chris Guest	A central contract register will form part of the new e-sourcing solution which is due to be implemented later this year with full rollout scheduled for April, 2015.	CPR's have been amended and recently republished with training provided for 300 staff to raise awareness of the risks regarding EU regulations. Confidence levels are high that there is CPU involvement in all contracts above EU threshold and this is supported by the sample checks undertaken by Audit.	Yes
	New Date: April 15				

Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers

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
Implementation of LEAN Recommendations – CD0300S1	Original Date: Aug 13 & Sep 13	Gareth Owens	The new policy has been circulated to the new Chief Officer Team for approval by 20 th June	The revised process for lean reviews includes explanations of the information contained within the policy.	Yes
	New Date: June 2014				
Capital Programme – FD0090P1	Original Dates: 30.04.12, 30.07.12, 31.10.12, & 01.12.12	Kerry Feather	<p>Yes. The recommendations relate to developing and documenting a capital strategy which considers all aspects of capital expenditure within the Authority which is a comprehensive planning document for capital investment.</p> <p>The Council is committed to developing a capital strategy. The timescale for delivery must dovetail with the overall forward planning timelines. Significant progress has been made identifying the condition of major assets as background to member consideration of service choices for 2015/16 and beyond. This is vital information to the formulation of the strategy, which will consider the prioritisation within and between service groupings and the financial implications for integration into the MTFP. Completion of this work by 30.09.14 will set a programme of</p>	<p>The capital programme for 2014/15 was set in February 2014. No financial commitment has been made for future years, other than for the Council's contribution to the 21st Centuries schools programme Tranche A, which is included within the MTFP.</p> <p>The capital programme is monitored on an ongoing basis and reported to members quarterly.</p> <p>The HRA has an 30 year business plan agreed with WG which sets out the capital strategy for the Council's Housing Stock</p>	Yes

Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers

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
	New Dates: 30.09.14		dates for implementation.		
Corporate Grants – FD0220S1	Original Date: 31.03.14	Kerry Feather	Yes. This recommendation has now been implemented. The minor delay was attributable to the need to prioritise resources around the turn of the year end.	A specific review of the database has been undertaken and training provided to staff on what is required to keep the database up to date. Ongoing review of the integrity of the information in the database is now built into the procedures for Corporate Grants on an ongoing basis.	Yes
	New Date: 31.05.14				
Enforcement – FD0300L1	Original Dates: Jun 09	Kerry Feather	Yes. The audit recommendations relate to the consistency of credit control and the enforcement of debt owed to the authority. Significant progress has been made, with the final recommendations being reliant on the replacement of the sundry debtors software system to provide the required functionality and authority wide use of the corporate	The Sundry Debt Team have taken on the recovery of all debts and are applying consistent collection standards across all areas in line with the Corporate Debt Policy. Debt recovery scheduling and performance monitoring are being carried out by making best use of the functionality in the current systems,	Yes

Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers

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
	New Dates: July 14		system. This is now being taken forward on a Project Management basis involving cross directorate input.	supplemented with manual records / spreadsheets and form part of internal management reporting.	
Holiday Entitlements – HR0220N1	Original Dates: Nov 2010	Helen Stappleton	The review of this policy has been delayed, primarily because of the resource /capacity levels required to deliver Single Status. I am satisfied that significant progress has now being achieved in that the policy has been re-drafted, has undergone a full consultation with key stakeholders including the Trade Unions and is in the final stage of consultation with the new Chief Officer Team.	This is very low risk. The Council has recently adopted a new Agile Working policy and Flexible Hours Scheme. The new Annual Leave policy complements these new policies and ways of working by introducing a more flexible approach for taking annual leave entitlement. On that basis, the implementation of the new policy is very timely and appropriate.	Yes
	Revised Dates: 01.06.14				
ETeach – LL0190N1	Original Date: 30.03.11	Helen Stappleton	HR and OD (now People and Resources) assumed responsibility for Schools HR in June 2013. Since then, solid progress has been made in reviewing the E Teach arrangements and in piloting the use of an agency 'New Directions' as a preferred supplier for agency staff (previously there was limited visibility and monitoring of agency usage and spend in Schools). E Teach has cleansed so that only current supply staff	Risks are being well managed. Consultation and engagement with the Schools on the review of E Teach and the piloting of New Directions as a preferred agency under the 'All Wales' procurement framework has been positive and has raised awareness of the issues and risks. Improved controls on usage and spend for agency workers are being tested as part of the	Yes










Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers




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
	New Date: 30.10.14		details are held. I am satisfied that the date is realistic and that steady progress is being made,	pilot and subject to its evaluation, improved practices will be formally introduced by October 2014.	
School Budgetary Control – LL1010P1	Original Date: 31.03.12	Gary Ferguson / Kerry Feather	The need to incorporate the outcome of the school funding formula review into the 2014/15 budget meant that it needed to be prioritised.	This work is now substantially complete and is intended to be considered by school budget forum in July	Yes.
	New Date: 31.08.14				
ICT Unit Security of Mobile Devices – LL1065P1	Original Date: 31.10.11	Chris Guest	Reliant on individual schools cooperation to implement software, although majority of schools have been dealt with 4 schools have been outstanding for some time.	Work now scheduled to be completed in the 4 schools during June.	Yes
	New Date: NO RESPONSE				
Income From Fees & Charges – EN0001T1	Original Date: 31.03.14	Kerry Feather	<p>A cross directorate finance group has been set up and work has commenced in the early part of 2014 to bring together a comprehensive database of existing fees and charges for the council and also to assess any potential creative opportunities for income generation.</p> <p>This work will form the basis of a strategic discussion in early summer on the next steps regarding the incorporation of a corporate policy and fee setting</p>	<p>Fees and Charges for the 2014/15 financial year have been set and so the risk is mitigated for the current year. The revised timescale will enable the work to be carried out within a timescale which dovetails with the financial strategy for the 2015/16 budget year and the medium term.</p>	Yes

Recommendations Not Implemented – Comments from Directors / Corporate Heads / Chief Officers

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
	New Date: 31.07.14		process. It is envisaged that a cross directorate service provider/finance group will be set up to progress the next stage.		

Internal Audit Performance Indicators

Performance Measure	Q4	Target	RAG Rating
Internal Audit Departmental Targets			
Audits completed within planned time	82%	80%	 ↑
Average number of days from closure meeting to issue of draft report – old system	19.83	20	 ↑
Average number of days from end of fieldwork to debrief meeting – new system	7.22	20	
Average number of days from response to issue of final report – old system	1	5	 ↑
Average number of days from response to issue of final report – new system	2.33	2	
Return of client satisfaction questionnaires	60%	70%	 ↑
Client questionnaires responses as satisfied	100%	95%	 →
Productive audit days	81%	75%	 ↑
Other Targets			
Days for departments to return draft reports	Old System – 6 New System - 3	Old system 20 New system 3	

Key  Target not achieved  Within 10% of target  Target Achieved

↑ Improving trend → No change ↓ Worsening trend

Investigations

Ref	Date Referred	Investigation Details
1. The following new referrals have been received		
1.1	09.05.2014	An anonymous allegation has been received concerning the improper use of electrical equipment. The investigation is ongoing.
2. The following investigations have been reported to previous committees and are still being investigated		
2.1	26.04.2013	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. The employee is currently on long term sick leave and the investigation cannot be concluded.
2.2	05.07.2012	An investigation is ongoing into alleged operational and financial irregularities within Streetscene. Two employees have been summarily dismissed following disciplinary hearings and two employees have returned to work. One of these has been issued with a final written warning and demotion from a management position without protection and the other is still the subject of disciplinary action.
2.3	03.03.2014	An investigation is ongoing into an allegation that an employee is stealing articles from a recycling site.
2.4	20.02.2014	An investigation is ongoing into an allegation made concerning issues around the granting of a lease for Council owned land.
2.5	19.02.2014	An investigation is ongoing concerning a referral about a company established by Flintshire Council to manage funding assigned for conservation area purposes.
3. The following investigations have been completed		
3.1	26.01.2014	An investigation has been concluded concerning issues around an application for affordable housing. A review has been carried out of the procedures followed for this application. It has been recommended that a review is carried out of the scheme following issues highlighted in the investigation.
3.2	03.03.2014	Two employees had been previously suspended from a recycling site for allegedly stealing from the site. Both employees have subsequently been dismissed.
3.3	17.10.2013	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 had been charged with fraud however the case has subsequently been dropped by the CPS due to insufficient evidence. An audit report has been issued with recommendations to improve controls.