

Appendix A

Operational Plan 2014/15

| Type | Audit | Plan Days | Revised Plan Days | Actual Days used | Proposed quarter / Status |
|-----------|---------------------------------------|-----------|-------------------|------------------|---------------------------|
| | CORPORATE | | | | |
| Risk | Risk Management | 10 | 10 | | 3 |
| Risk | Performance Indicators | 5 | 10 | | 3 |
| Risk | Implementation of Operating Model | 10 | 0 | | |
| Risk | North West Regional Waste Partnership | 10 | 10 | | 4 |
| Risk | Use of Consultants | 10 | 5 | | 3 |
| Risk | Corporate Governance | 10 | 10 | | 3 |
| Risk | Partnerships | 10 | 5 | | 3 |
| Addition | Value for Money – Business Plans | | 20 | 4 | WIP |
| | | 65 | 70 | 4 | |
| | GOVERNANCE | | | | |
| Risk | Data Protection | 10 | 10 | 4 | WIP |
| Risk | Document Sealing | 5 | 5 | | TBC |
| System | Members Allowances | 5 | 5 | | 2 |
| System | Freedom of Information/ EIR | 5 | 5 | | TBC |
| Advisory | Electoral Register | 10 | 0 | | |
| Risk | IT Helpdesk | 10 | 10 | | 4 |
| Risk | Backup & Service Continuity | 10 | 10 | 1 | WIP |
| Risk | Use of Personal Email Addresses | 10 | 10 | | 3 |
| Risk | Mobile Phones & Devices/Usage | 15 | 15 | 6 | WIP |
| Follow Up | EDRMS | 10 | 0 | | |
| Risk | Procurement – New Arrangement | 5 | 5 | | TBC |
| Risk | Contract Procedural Rules | 15 | 15 | | 4 |
| System | P2P System | 10 | 10 | | 3 |
| Advisory | Select List, E Sourcing project | 5 | 5 | | 2 |

| Type | Audit | Plan Days | Revised Plan Days | Actual Days used | Proposed quarter / Status |
|---------------|--|-----------|-------------------|------------------|---------------------------|
| Risk | Etarmis | 20 | 20 | 22 | FINAL |
| Risk | Records Management | 15 | 15 | 21 | WIP |
| | | | | | |
| 2013/14 | Server Licensing | | 9 | 2 | WIP |
| 2013/14 | Moodle | | 8 | 8 | WIP |
| | | 160 | 157 | 64 | |
| | PEOPLE AND RESOURCES | | | | |
| Systems | Main Accounting | 30 | 30 | | 3 / 4 |
| Follow Up | Capital Programme | 10 | 10 | | 4 |
| Follow Up | Corporate Grants | 10 | 10 | 2 | WIP |
| Follow Up | Fees and Charges | 10 | 10 | | 4 |
| System | Pensions Administration & Contributions | 15 | 15 | | 3 |
| System | Pensions Investment Management & Accounting | 15 | 15 | | 3 |
| Risk | Implementation of Single Status | 20 | 20 | 32 | WIP |
| Risk / System | SS Governance Framework: Additional Payments & ECU | 20 | 20 | | 4 |
| Risk | SS Governance Framework: Workforce Data | 10 | 15 | | 2 |
| Risk | Schools HR/ Safeguarding | 15 | 15 | 1 | WIP |
| System | SS Governance Framework: SS Payments | 20 | 20 | 1 | WIP |
| Risk | Voluntary Redundancy & Early Voluntary Retirement | 20 | 10 | 5 | FINAL / 3 |
| Risk | Staff Recruitment & Induction | 15 | 15 | | 3 |
| System | Payroll | 20 | 20 | | 3 |
| 2013/14 | Attendance Management | | 7 | 11 | WIP |
| Addition | Budget monitoring - underspends | | 10 | | |
| Addition | Investigation Protocol | | 5 | | |
| | | 230 | 247 | 47 | |

| | EDUCATION AND YOUTH | | | | |
|---------|--|-----|-----|----|-------|
| Risk | Risk Management in Schools | 10 | 5 | | 2 |
| System | Grants – Various WG Requirement | 10 | 10 | | 2/3/4 |
| System | School Funding Formula | 20 | 20 | 1 | WIP |
| Risk | Control & Risk Self Assessment | 15 | 15 | 4 | WIP |
| Risk | Risk Based Thematic Reviews | 45 | 45 | | 3 |
| Risk | School Closures/ Openings | 10 | 10 | 13 | FINAL |
| 2013/14 | Grants – Post 16 | | 6 | 7 | WIP |
| 2013/14 | School Funds | | 20 | 23 | WIP |
| | | 110 | 131 | 48 | |
| | SOCIAL SERVICES | | | | |
| Risk | Mental Health Team | 10 | 10 | 1 | WIP |
| Risk | Community Equipment Service | 10 | 10 | | 3 |
| Risk | Commissioning Team | 20 | 15 | | 3 |
| Risk | Movement from Children's Team to Care Leavers Team | 15 | 15 | | TBC |
| System | Llys Jasmine | 20 | 20 | | 3 |
| Risk | Financial Assessment & Charging Team | 15 | 15 | 5 | WIP |
| Risk | Community Living | 10 | 0 | | |
| | | | | | |
| | | 100 | 85 | 6 | |
| | COMMUNITY & ENTERPRISE | | | | |
| System | Housing Benefits | 20 | 20 | | 4 |
| Risk | Supporting People | 20 | 20 | 1 | WIP |
| Risk | Appraisal & Absence Management | 20 | 20 | 4 | WIP |
| System | Council Tax & NNDR | 20 | 20 | 1 | WIP |
| Risk | Rent Arrears | 15 | 15 | 2 | WIP |
| Risk | Communities First | 15 | 15 | 2 | WIP |
| 2013/14 | Corporate Complaints | | 5 | 7 | FINAL |
| 2013/14 | Private Sector Housing | | 11 | 26 | FINAL |

| | | | | | |
|---|---|------|------|-----|---------|
| | | 110 | 126 | 47 | |
| | PLANNING & ENVIRONMENT | | | | |
| System | Building Control | 20 | 0 | | |
| System | Pest Control | 15 | 15 | 21 | DRAFT |
| Risk | 21 st Century Schools | 5 | 5 | | TBC |
| Addition | S 106 Agreements | | 5 | | |
| | | 40 | 25 | 21 | |
| | STREETSCENE AND TRANSPORTATION | | | | |
| Risk | Waste Management – Recyclable Materials | 20 | 20 | 1 | WIP |
| Advisory | Alltami Store | 5 | 5 | 3 | WIP |
| 2013/14 | Waste Management | | 5 | 5 | WIP |
| | | 25 | 30 | 9 | |
| | ORGANISATIONAL CHANGE | | | | |
| Risk | Facilities Services | 30 | 15 | 3 | WIP |
| Risk | Repairs & Maintenance Procurement | 15 | 5 | | TBC |
| Risk | Asset Management - TechForge | 20 | 20 | 2 | WIP |
| | | | | | |
| | | 65 | 40 | 5 | |
| | INVESTIGATIONS, PROVISIONS AND DEVELOPMENT | | | | |
| Provision for Investigations & Pro-active Fraud | | 200 | 200 | 64 | ONGOING |
| Provision for ad hoc requests from Directorates | | 90 | 50 | | |
| Follow up Reviews | | 50 | 30 | | 2/3/4 |
| IDEA | | 20 | 20 | | |
| Audit Development – New Software | | 55 | 55 | 18 | |
| Consultancy | | 50 | 30 | 12 | |
| Regional Collaboration | | 10 | 5 | 1 | |
| | | | | | |
| | | 475 | 390 | 95 | |
| | | | | | |
| Grand Total | | 1380 | 1301 | 342 | |

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.

2013/14

Audits carried forward from the previous year's plan.

Additions

Audits added to the plan at the request of management, time used from the provision for requests.

CHANGES TO THE AUDIT PLAN

Audits added to the audit plan

Corporate

Value for Money – Business Plans

The value for money review will be focused on the current production of business plans

People and Resources

Budget monitoring

Review of budget monitoring, including the treatment of underspends.

Investigation Protocol

Review of the management of investigations and disciplinary procedures

Planning and Environment

Section 106 Agreements

Review of the application of s106 agreements

Audits deleted from the plan

Corporate

Implementation of the Operating Model

The new structure is in operation. Risks will continue to be monitored but no formal review is necessary.

Governance

Electoral Register

Not required this year, in strategic plan for 2015/16

EDRMS (Electronic Document and Records Management System) Follow Up
Move to 2015/16 due to delays in introduction.

Social Services

Community Living

Include as part of Client Finances and Receiverships during 2015/16

Planning and Environment

Building Control

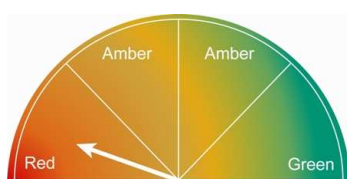
Not a priority this year, moved to 2015/16 plan.

Appendix C

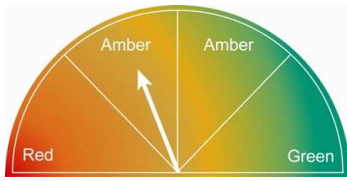
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received red assurance a summary of the findings and the Action Plan is attached.

| Project Reference | Project Description | Level of Assurance | Recommendations | | |
|-------------------|--|--------------------|-----------------|-----|-----|
| | | | High | Med | Low |
| CD0020T1 | Risk Management | Amber + | 0 | 4 | 3 |
| FD0080T1 | Main Accounting | Green | 0 | 1 | 2 |
| FD6150T2 | Housing Benefits | Amber + | 1 | 2 | 4 |
| LD0100U1 | Etarmis | Amber - | 0 | 7 | 3 |
| HR0151T1 | Payroll | Red | 2 | 2 | 4 |
| HR0800T1 | Early Voluntary Retirement | Amber + | 0 | 3 | 0 |
| HR0101T1 | Salary Overpayments | Amber - | 0 | 5 | 0 |
| IT0300T1 | Corporate Compliments, Concerns & Complaints | Amber + | 0 | 3 | 2 |
| LL1000U1 | School Closures | Amber – | 1 | 4 | 1 |
| LL1000U2 | | Green | 0 | 1 | 0 |
| LL1000U3 | | Amber - | 1 | 5 | 1 |
| CS4040T1 | Houses into Homes | Amber - | 0 | 4 | 10 |
| EN0065T1 | Migration of Stores | Amber - | 0 | 8 | 1 |
| | | | | | |

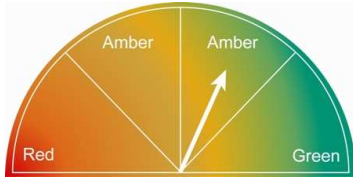
Levels of Assurance – standard reports.



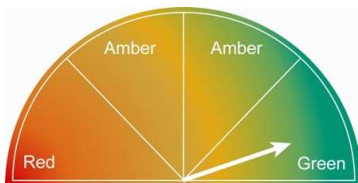
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



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 Red Assurance level

HR0151T1, Payroll.

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

- Starters, leavers and overtime payments not being authorised correctly.
- The payment of honoraria.
- Access to the Electronic Data Management (EDM) system, where scanned payroll documents are held
- Pensions not being informed on a timely basis for those officers making pension contributions.

| Ref | Recommendation | Categorisation | Accepted (Y/N) | Management Comment | Implementation Date | Manager Responsible |
|-----|--|----------------|----------------|--|---------------------|-----------------------------|
| 1. | <p>Payroll should ensure all forms both manual and electronic are approved by a Certifying Officer. Where forms are not appropriately authorised these forms should be rejected by HR.</p> <p>HR should obtain copies of each School's Scheme of Delegation to identify those individuals who have the authority to authorised payments.</p> | Medium | Yes | <p>Agreed, the Employment Services Manager recommends that, as in other Local Authorities, that the requirement for monitoring Certifying Officers for all areas requiring certification, this would ensure greater control and visibility and avoid duplication within those sections/ directorates. Discussions with Internal Audit will take place prior to exploring the combining of Accounts Payable & Accounts Receivable.</p> <p>Schools will be requested to provide their Scheme Of Delegation</p> | 30/09/2014 | Employment Services Manager |
| 4. | <i>All forms for Honorarium requests,</i> | <i>Medium</i> | <i>Yes</i> | <i>I can confirm that a lotus notes</i> | <i>01/07/2014</i> | <i>Organisation</i> |

| Ref | Recommendation | Categorisation | Accepted (Y/N) | Management Comment | Implementation Date | Manager Responsible |
|-----|--|----------------|----------------|--|---------------------|--------------------------------|
| | <p><i>for both Education and non Education staff, should:</i></p> <ul style="list-style-type: none"> <i>• be captured, monitored and controlled on one system i.e. a lotus notes database via a designated HR officer;</i> <i>• be approved at the appropriate level and;</i> <i>• comply with the FCC Payment of Acting Up Allowances and Honoraria Policy;</i> <i>• An independent report should be produced off iTrent on a regular basis to ensure no other Honoraria payments are in place which have by passed the appropriate procedures.</i> | | | <p><i>workflow database has been created for the purposes of honoraria and will be available once the new Additional Payments Policy has been approved. This database will need to be used for all honoraria requests going forward and reports will be able to be run off the database. Requests will not be approved without meeting the policy criteria and having the relevant Chief Officer approval.</i></p> <p><i>Reports will be requested from payroll to check against the data held in the honoraria database to ensure no other payments are going through. Also honoraria payments will be subject to review under the Single Status Governance Group.</i></p> <p><i>NB – The independent report format should be determined and requested.</i></p> | | <i>Development Manager</i> |
| 6. | Due to the sensitive information contained within the EDM System all requests for access to the system should be made via an appropriately authorised user access form. | High | Yes | This issue has been acknowledged by the EDM team who agree that council wide access to the EDM system should be formalised. Until this is in place if someone in HR requires access to EDM, the team always seek HR Team Leader approval. | 30/09/2014 | Information Governance Manager |

| Ref | Recommendation | Categorisation | Accepted (Y/N) | Management Comment | Implementation Date | Manager Responsible |
|-----|--|----------------|----------------|--------------------|---------------------|------------------------------------|
| 8. | <p>HR should investigate why data has been omitted from the system generated report off iTrent which is used to inform Pensions of all new starters into the Clwyd Pension Fund and remedial action taken.</p> <p>Payroll should supply the Pensions Section on a monthly basis with a complete list of new starters to the LG Pension scheme and should endeavour to ensure that the Jasper report is accurate.</p> | High | Yes | Agreed | 31/12/2014 | Team Leader Systems and Data |

Recommendation Implementation

Status of Recommendations that reached their Implementation Dates in May, June and July 2014.

| Title | Reference | Date Issued | Response Received | Recommendations | | |
|--|-----------|-------------|-------------------|-----------------|-------------|-----------------|
| | | | | Due | Implemented | Not Implemented |
| CORPORATE | | | | | | |
| Implementation of LEAN Recommendations | CD0300S1 | Sep 2013 | Yes | 2 | 2 | 0 |
| | | | Total | 2 | 2 | 0 |
| GOVERNANCE | | | | | | |
| Procurement | CD0070S1 | Oct 2013 | Yes | 1 | 0 | 1 |
| Procurement | CD0070R1 | Mar 2012 | Yes | 2 | 0 | 2 |
| Security Organisation & Personnel Security | IT1200I1 | May 2005 | SS Linked | 1 | 1 | 0 |
| ICT Unit Security of Mobile Devices | LL1065P1 | May 2011 | Yes | 1 | 0 | 1 |
| | | | Total | 5 | 1 | 4 |
| PEOPLE & RESOURCES | | | | | | |
| Overtime | CD0150K1 | Jul 2007 | SS Linked | 1 | 1 | 0 |
| Equalities | XD9345J1 | Jul 2006 | SS Linked | 1 | 1 | 0 |
| Financial Systems | FD0080R1 | Jun 2012 | Yes | 1 | 0 | 1 |
| Corporate Grants | FD0220S1 | Jun 2013 | Yes | 1 | 1 | 0 |
| Enforcement | FL0300L1 | Feb 2009 | Yes | 2 | 0 | 2 |
| Payroll | HR0150N3 | Sep 2010 | SS Linked | 1 | 1 | 0 |
| Payroll | HR0151T1 | Jul 2014 | Yes | 1 | 1 | 0 |
| Holiday Entitlements | HR0220N1 | Sep 2010 | Yes | 3 | 0 | 3 |
| Payroll (New System) | CS0020M2 | Jun 2009 | SS Linked | 1 | 1 | 0 |
| Payroll | PE6010J1 | Aug 2006 | SS Linked | 5 | 5 | 0 |
| Income From Fees & Charges | EN0001T1 | Feb 2014 | Yes | 1 | 0 | 1 |
| | | | Total | 18 | 11 | 7 |

| Title | Reference | Date Issued | Response Received | Recommendations | | |
|---|-----------|-------------|-------------------|-----------------|-------------|-----------------|
| | | | | Due | Implemented | Not Implemented |
| EDUCATION & YOUTH | | | | | | |
| | | | Total | 0 | 0 | 0 |
| SOCIAL SERVICES | | | | | | |
| | | | Total | 0 | 0 | 0 |
| COMMUNITY AND ENTERPRISE | | | | | | |
| | | | Total | 0 | 0 | 0 |
| PLANNING & ENVIRONMENT | | | | | | |
| Planning Appeals | EN0105R1 | May 2013 | Yes | 1 | 1 | 0 |
| | | | Total | 1 | 1 | 0 |
| STREETSCENE & TRANSPORTATION | | | | | | |
| School Transport | LL0060T1 | Nov 2013 | Yes | 2 | 2 | 0 |
| Streetscene – Cleanliness of the Public Realm | EN0010R1 | Feb 2012 | Yes | 1 | 1 | 0 |
| | | | Total | 3 | 1 | 2 |
| ORGANISATIONAL CHANGE | | | | | | |
| | | | Total | 0 | 0 | 0 |
| | | | Total | 29 | 18 | 11 |

Recommendations Not Implemented – Comments from 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: 30.06.14 | Gareth Owens | The e-sourcing system will enable contractor performance reports to be aggregated across different contracts. Its implementation has been delayed until the end of December 2014. | This risk will have to be accepted until the new system is in place. | Yes. |
| | New Dates: 30.06.15 | | | | |
| Procurement – CD0070R1 | Original Dates: 31.12.12 x 2 | Gareth Owens | The e-sourcing system will enable contractor performance reports to be aggregated across different contracts. Its implementation has been delayed until the end of December 2014. | Contract managers will be reminded to apply existing contract management processes pending the implementation of the new system. | Yes. |
| | New Date: 01.10.15 & No Response | | | | |
| Financial Systems – FD0080R1 | Original Date: 31.03.13 | Helen Stappleton | The portfolio service is currently scoping out the specification for a new Accounts Receivable / Debtors system which will have the capability to analyse and report debtor information efficiently. The revised date of the end of March 2015 is reasonable and achievable by establishing the appropriate level of capacity and investment to deliver. | The Bad Debt methodology has been reviewed and some amendments have been made for certain categories of debt. Improvements have been made wherever possible and risks are being managed to a tolerable level pending implementation of a new system. | Yes |
| | New Date: Mar 15 | | | | |










Recommendations Not Implemented – Comments from 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 |
|---------------------------------|---------------------------------|------------------|---|--|---------------------------|
| Enforcement – FL0300L1 | Original Date: Jun 09 x 2 | Helen Stappleton | This audit and recommendations clearly overlaps with the Financial Systems Audit above with the solution for both being the implementation of a new Accounts Receivable / Debtors System. The Council is not currently able to analyse debt or report on 'aged' debts effectively. The service has not had the appropriate level of capacity or investment to select and implement a new system. The revised date of end of March 2015 is reasonable and achievable by establishing the appropriate level of capacity and investment to deliver. | The Bad Debt methodology has been reviewed and some amendments have been made for certain categories of debt. Improvements have been made wherever possible and risks are being managed to a tolerable level pending implementation of a new system. | Yes |
| | New Date: Mar 15 x 2 | | | | |
| Holiday Entitlements – HR0220N1 | Original Dates: 30.11.10 x 3 | Helen Stappleton | The Holiday entitlement policy has been developed and full consultation undertaken (as reported previously). The Council's Etarmis system (recording working time) needs to be re-configured to enable implementation of the new policy and will complement the new agile working and flexible hours scheme which will be implemented over the coming weeks. Other implications relating to Single Status and terms and conditions have also been considered. The new date is acceptable to ensure a successful implementation, given all other considerations. | Effective implementation, considering all other factors, is more important than achieving an earlier date. | Yes |
| | New Dates: Jan 15 x 3 | | | | |

Recommendations Not Implemented – Comments from 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 |
|--|-----------------------------|-----------------|---|---|---------------------------|
| ICT Unit Security of Mobile Devices – LL1065P1 | Original Dates: 31.10.11 | Gareth Owens | Only 2 schools now need the new software. The implementation at these schools was delayed by inspections and the annual summer holidays. | Work scheduled to be completed in the new school year. | Yes |
| | Revised Dates: Sep 14 | | | | |
| Income From Fees and Charges – EN0001T1 | Original Date: 31.03.14 | Helen Stapleton | Significant work has already been undertaken to establish a baseline position for what we charge for currently and the potential for additional income through fees and charges. Income generation from fees and charges is now an important part of the Council's Business / Budget Planning process which is taking place over September / October 2014. A policy for establishing a consistent approach will be developed to achieve the new deadline. | Limited risks given the Council's renewed focus on Income Generation and in establishing a standardised approach for the Council. | Yes |
| | New Date: 31.03.15 | | | | |

Internal Audit Performance Indicators

| Performance Measure | Q1 | Target | RAG Rating |
|--|--------------|-----------|---|
| Internal Audit Departmental Targets | | | |
| Audits completed within planned time | 70% | 80% |  ↓ |
| Average number of days from end of fieldwork to debrief meeting | 5.75 | 20 |  ↑ |
| Average number of days from debrief meeting to the issue of draft report | 5.00 | 2 |  |
| Days for departments to return draft reports | 7.50 | 3 |  |
| Average number of days from response to issue of final report | 1.50 | 2 |  ↑ |
| Total days from end of fieldwork to issue of final report | 19.75 | 27 |  |
| Client questionnaires responses as satisfied | 100% | 95% |  → |
| Productive audit days | 75% | 75% |  ↓ |
| Other Targets | | | |
| Return of client satisfaction questionnaires | 43% | 70% |  ↓ |

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 | 29.07.2014 | Information has been received concerning alleged financial irregularities at a school. |
| 2. The following investigations have been reported to previous committees and are still being investigated | | |
| 2.1 | 05.07.2012 | An investigation has been concluded into alleged operational and financial irregularities within Streetscene, however, one officer is still the subject of disciplinary procedure. |
| 3. The following investigations have been completed | | |
| 3.1 | 26.04.2013 | The employee who was the subject of a disciplinary investigation for missing monies at a Council leisure centre has subsequently handed in her notice. |
| 3.2 | 09.05.2014 | An investigation has been concluded into the alleged improper use of electrical equipment. An audit review has been carried out of the service area and enhanced controls have been recommended. |
| 3.3 | 03.03.2014 | Following an investigation into an allegation that an employee was stealing articles from a recycling site, the investigation has been concluded and the employee has been issued with management advice. |
| 3.4 | 20.02.2014 | An investigation has been concluded into an allegation about the granting of a lease for Council owed land, the investigation has been concluded and a report issued recommending enhanced controls. |
| 3.5 | 19.02.2014 | The referral concerning a company allegedly set up by Flintshire, (to manage funding assigned for conservation area purposes), was investigated and the issues raised were unfounded. |