

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	1	WIP
Risk	Performance Indicators	5	10	8	DRAFT
Risk	Implementation of Operating Model	10	0		
Risk	North West Regional Waste Partnership	10	10		WIP
Risk	Use of Consultants	10	5	11	WIP
Risk	Corporate Governance	10	10	1	WIP
Risk	Partnerships	10	5	1	WIP
Addition	Value for Money – Business Plans		20	21	FINAL
		65	70	43	
	GOVERNANCE				
Risk	Data Protection	10	10	11	FINAL
Risk	Document Sealing	5	5	1	WIP
System	Members Allowances	5	5	5	FINAL
System	Freedom of Information/EIR	5	5		15/16
Advisory	Electoral Register	10	0		15/16
Risk	IT Helpdesk	10	10		4
Risk	Backup & Service Continuity	10	10	11	WIP
Risk	Use of Personal Email Addresses	10	10		4
Risk	Mobile Phones & Devices/Usage	15	15	23	FINAL
Follow Up	EDRMS	10	0		16/17
Risk	Procurement – New Arrangement	5	5		DELETED
Risk	Contract Procedural Rules	15	15		15/16
System	P2P System	10	10	13	WIP
Advisory	Select List, E Sourcing project	5	5		WIP

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed quarter / Status
Risk	Etarmis	20	20	29	FINAL
Risk	Records Management	15	15	22	FINAL
2013/14	Server Licensing		9	8	WIP
2013/14	Moodle		8	11	FINAL
		160	157	134	
	PEOPLE AND RESOURCES				
Systems	Main Accounting	30	30	24	WIP
Follow Up	Capital Programme	10	10		15/16
Follow Up	Corporate Grants	10	10	15	FINAL
Follow Up	Fees and Charges	10	10		4
System	Pensions Administration & Contributions	15	15	2	WIP
System	Pensions Investment Management & Accounting	15	15	1	WIP
Risk	Implementation of Single Status	20	20	39	FINAL
Risk / System	SS Governance Framework: Additional Payments & ECU	20	20	1	WIP
Risk	SS Governance Framework: Workforce Data	10	15	3	15/16
Risk	Schools HR/Safeguarding	15	15	27	DRAFT
System	SS Governance Framework: SS Payments	20	20	1	WIP
Risk	Voluntary Redundancy & Early Voluntary Retirement	20	10	17	FINAL / DRAFT
Risk	Staff Recruitment & Induction	15	15	17	FINAL
System	Payroll	20	20	3	WIP
2013/14	Attendance Management		7	25	WIP
Addition	Budget monitoring - underspends		10		4
Addition	Investigation Protocol		5		WIP
Addition	Equal Pay Calculations		2	2	FINAL
Addition	Equal Pay Payments		3	4	DRAFT
		230	252	181	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed quarter / Status
	EDUCATION AND YOUTH				
Risk	Risk Management in Schools	10	5	2	WIP
System	Grants – Various WG Requirement	10	10	10	2/3/4
System	School Funding Formula	20	20	2	WIP
Risk	Control & Risk Self Assessment	15	15	12	COMPLETE
Risk	Risk Based Thematic Reviews	45	45	31	WIP
Risk	School Closures/Opening	10	10	15	FINAL
2013/14	Grants – Post 16		6	7	FINAL
2013/14	School Funds		20	23	FINAL
Follow Up	Youth and Community			2	WIP
		110	131	104	
	SOCIAL SERVICES				
Risk	Mental Health Team	10	10	11	FINAL
Risk	Community Equipment Service	10	10	1	WIP
Risk	Commissioning Team	20	15	3	WIP
Risk	Movement from Children's Team to Care Leavers Team	15	15		DELETED
System	Llys Jasmine	20	20	6	FINAL
Risk	Financial Assessment & Charging Team (FACT)	15	15	12	WIP
Addition	FACT payments		5	6	FINAL
Risk	Community Living	10	0		
		100	85	39	
	COMMUNITY & ENTERPRISE				
System	Housing Benefits	20	20	2	WIP
Risk	Supporting People	20	20	19	FINAL
Risk	Appraisal & Absence Management	20	20	27	FINAL
System	Council Tax & NNDR	20	20	21	FINAL

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed quarter / Status
Risk	Rent Arrears	15	15	15	FINAL
Risk	Communities First	15	15	17	DRAFT
2013/14	Corporate Complaints		5	7	FINAL
2013/14	Private Sector Housing		11	26	FINAL
		110	126	134	
	PLANNING & ENVIRONMENT				
System	Building Control	20	0		16/17
System	Pest Control	15	15	21	FINAL
Risk	21 st Century Schools	5	5		15/16
Addition	S 106 Agreements		5		15/16
Addition	Planning Appeals Follow Up			7	WIP
		40	25	28	
	STREETSCENE AND TRANSPORTATION				
Risk	Waste Management – Recyclable Materials	20	20	1	WIP
Advisory	Migration of Stores into Alltami	5	5	3	FINAL
2013/14	Waste Management		5	15	FINAL
		25	30	19	
	ORGANISATIONAL CHANGE				
Risk	Facilities Services	30	15	14	FINAL
Risk	Repairs & Maintenance Procurement	15	5	6	FINAL
Risk	Asset Management – Tech Forge	20	20	6	WIP
		65	40	26	
	INVESTIGATIONS, PROVISIONS AND DEVELOPMENT				
Provision for Investigations & Pro-active Fraud		200	200	142	ONGOING
Provision for ad hoc requests from Directorates		90	50		
Follow up Reviews		50	30		WIP

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed quarter / Status
IDEA		20	20		
Audit Development – New Software		55	55	50	
Consultancy		50	30	19	
Regional Collaboration		10	5	8	
		475	390	219	
	Grand Total	1380	1301	921	

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 – SINCE THE LAST MEETING

Audits added to the audit plan

Education and Youth

Youth and Community Follow Up
Follow up of previous limited assurance audit

Planning and Environment

Planning Appeals Follow Up
Follow up of previous limited assurance audit

Audits deleted /deferred from the plan

Governance

Freedom of Information / EIR
TBC audit, to be completed in 2015/16

Procurement – new arrangement
TBC audit, no longer required

Contract Procedure Rules
TBC audit, to be completed in 2015/16

People and Resources

SS Governance Framework: Workforce Data
New software 'Human Concepts', to be completed in 2015/16

Social Services

Movement from Children's Team to Care Leavers Team
TBC audit, no longer required

Planning and Environment

21st Century Schools
TBC audit, to be completed in 2015/16, project management.

S106 Agreements.
Addition to the plan at the request of management. To be completed in 2015/16

CHANGES TO THE AUDIT PLAN – PREVIOUSLY REPORTED

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-

Equal Pay Calculations

Review of the formula for calculating the settlement figures

Equal Pay Payments.

Review of the accuracy of Equal Pay payments.

Community and Enterprise

Commuted Sums

Review of policy, procedures and controls around the use of commuted sums.

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)

Delays in introduction, moved to 2016/17.

People and Resources

Capital Programme Follow up – deferred to 2015/16.

Now the responsibility of Chief Officer (Organisational Change). Strategy to be developed by the end of the financial year.

Social Services

Community Living

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

Planning and Environment

Building Control

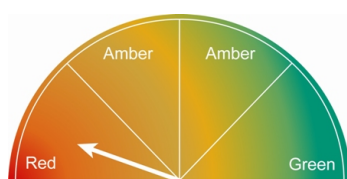
Not a priority this year, moved to 2016/17 plan.

Appendix C

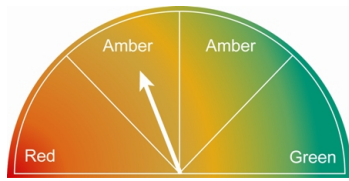
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received red assurance a summary of the findings and the Action Plan is attached.

Project Reference	Project Description	Level of Assurance	Recommendations		
			High	Med	Low
FD0200U1	Corporate Grants	Amber -	1	4	1
FD0270U1	Council Tax & NDR	Green	0	0	1
HR0350U1	Staff Recruitment & Induction	Red	2	5	1
IT0400U1	Mobile Phones & Devices Usage	Red	2	5	2
IT0501T1	Moodle	Amber-	0	3	1
LL0021U1	School Uniform Grants	N/A	0	0	0
CS2000U1	Mental Health Team	Green	0	1	2
CS2100U1	Supporting People	Amber +	0	1	8
CS2200U1	Appraisal & Absence Management	Amber +	0	4	3
CS2300U1	Llys Jasmine	Green	0	2	5
EN0510T1	Waste Management	Amber +	0	3	0
OA9106U1	Overpayments of provider invoices	n/a	2	4	0

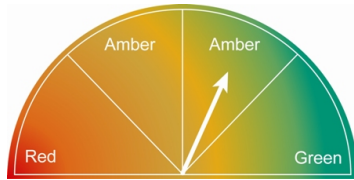
Levels of Assurance – standard reports.



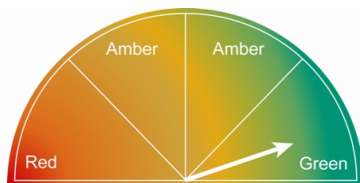
Taking account of the issues identified, the organisation cannot take assurance that the controls upon which they rely to manage this risk are suitably designed, consistently applied or effective. Action needs to be taken to ensure this risk is managed.



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



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



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

Levels of Assurance – follow up reports.

Good. 75%+ of recommendations have been implemented. All high recommendations have been implemented.

Adequate. 51-75% of recommendations have been implemented. All high recommendations have been implemented.

Little. 30-50% of recommendations have been implemented. Any outstanding high recommendations are in the process of being implemented.

Poor. <30% of recommendations have been implemented. Unsatisfactory progress has been made on the implementation of high 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

HR0350U1 – Staff Recruitment & Induction

We have made 2 high level recommendations and 5 medium level recommendations, based on the following:

- The Recruitment Policy has not been updated since 2009
- Some contracts for new starters did not include a probationary period
- Incomplete or illegible data regarding pre-employment checks
- Incomplete corporate or team inductions for new starters
- Contract Procedure Rules and key HR Policies not being available for new starters

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
1.1	<p>The Recruitment Policy should be reviewed and updated. Corporate and Team Induction should be included in the Recruitment policy to ensure that managers are given specific procedures to follow when a new staff member begins their employment. Once the new policy has been agreed and approved by Members it should be circulated to all relevant staff.</p> <p>The links within the Recruitment Policy should be fixed or all documents pertaining to recruitment added to the recruitment page of the infonet.</p>	Medium	Yes	<p>The Recruitment Policy is in the process of being updated. Once the updated Recruitment and Induction Policy is released, managers will be signposted to the new section detailing their responsibilities in the Induction process.</p> <p>Instead of links within the policy, associated documents will be added to the Recruitment page on the infonet and signposted within</p>	31/03/2015	HR Policy and Reward Advisor

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
				the policy.		
1.2	HR staff should ensure that all new contracts have the correct probationary period clause. The probationary process should be added to iTrent, this would enable emails to prompt managers to complete periodic probationary reviews with new staff.	Medium	Yes	HR staff will explore the issues around probationary periods and methods of improving manager responsibility for completing key date reviews. The standard contract template will be locked to ensure that the clause for probationary period is not removed.	31/03/2015	Team Leader HR
4.1	HR staff should ensure that all ID and Driving documentation is legible once added to the system. The document reference number should be recorded on the new starter checklist. All HR staff should ensure all data added to the Civica system is complete, using the new starter checklist to ensure all relevant documents have been saved.	Medium	Yes	HR staff will investigate the method of id data collection to improve the clarity of the copies. Staff training needs will be identified to ensure that all relevant documents are added to the Civica system.	31/01/2015	Team Leader HR
5.1	The Corporate Induction training should include information on Anti-fraud and Corruption, Financial and Contract Procedures and safe use of computer equipment in the context of Information Security.	High	Yes	The key financial, anti-fraud and computer safety procedures will be included in the updated Corporate Induction training.	01/04/2015	Group Training Officer

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
5.2	<p>HR staff should ensure that all managers are aware of their responsibility in completing an Induction with new staff. The Induction process should be added to iTrent to allow the workflow system to send prompts to managers. This could also be used to assess the adherence to staff induction.</p> <p>An Induction Checklist specifically for relief/agency workers should be developed to ensure that all those working in the Council are aware of the standards to which they are expected to work.</p> <p>A requirement for all new starters to read the key HR and Financial policies and procedures within a month of starting at the Council, should be included in all contracts of employment. To ensure that this has been done, a module on the newly released Flintshire Academi could be developed for new staff to complete.</p>	High	Yes	<p>Once the updated Recruitment and Induction Policy is released, managers will be signposted to the new section detailing their responsibilities in the Induction process. Induction will be added to iTrent enabling prompts to managers to complete a staff induction.</p> <p>An Induction checklist specifically aimed at relief/agency workers will be developed. It will be added to the infonet and managers signposted.</p>	31/01/2015	Team Leader HR
5.3	<p>Attendance at a Corporate Induction event or the completing of a web based training module should be part of the recruitment procedure. There should be a time frame set for the completion of induction from starting date.</p> <p>The method of delivering the Corporate Induction should be reviewed. Better use of technology could ensure more staff are properly inducted into the</p>	Medium	Yes	<p>The necessity to take part in some form of Induction will be included in the new Recruitment Policy</p> <p>New methods of delivering training are currently being developed.</p>	<p>31/03/2015</p> <p>01/04/2015</p>	<p>HR Policy and Reward Advisor</p> <p>Group Training</p>

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	Council.					Officer
5.4	<p>Contract Procedure Rules should be made available on the infonet. Managers should ensure that all new staff are made aware of the financial policies as well as the HR policies.</p> <p>HR should compile a list of key HR and Financial policies and procedures for managers to produce in hard copy in areas where staff do not have computer access. They should set up reminders to update the hard copies when documents are re-issued.</p>	Medium	<p>Y</p> <p>Yes</p>	<p>Accept the recommendation and will ensure the current CPR is available on the infonet.</p> <p>A list of key policies will be compiled and sent to managers.</p>	<p>31/01/2015</p> <p>31/03/2015</p>	<p>Strategic Procurement Manager</p> <p>HR Policy and Reward Advisor</p>

IT0400U1– Mobile Phones & Devices Usage

We have made 2 high level recommendations and 5 medium level recommendations, based on the following:

- There is a need to ensure that value for money is being achieved in the provision and usage of mobile devices.
- The corporate policy needs to be reviewed and users made aware of it.
- Procedures need to be produced on the disposal or return of mobile phones.
- There needs to be a defined procedure for the approval of the provision of mobile phones.
- The inventory of phones is not up to date.
- The use of the phones for personal calls is not monitored.
- Call usage is not reviewed.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
VFM	An overall review of the provision of mobile devices should be undertaken with a view to reducing costs. A stocktake of all devices should be undertaken and devices should be identified as no longer required.	High	Y	A review of all Mobile Phones will be undertaken by the Mobile Phone representatives within their Portfolios with consultation with service managers	28/02/2015	Network and IT Support Services Manager
1.1	A full review of the policy on the issue and use of Mobile Phones should be undertaken and all key elements to a policy should be included. The arrangements for reviewing the policy on a defined basis should be adhered to. Arrangements should also be made to ensure that all corporate mobile phone	High	Y	To be raised with policy owner Human Resources and review completion date to be agreed. Signposting of mobile phone users to the revised policy should take place once review has been completed via Workforce News item, updating	13/03/2015	Network and IT Support Services Manager

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
	users are made aware of the corporate policy on the issue and use of mobile phones.			Infonet and Service Delivery message through Lotus Notes		
1.2	The procedures for the disposal of mobile phones should be documented and adhered to on a defined basis by the Admin Support Team. All evidence of this process should be retained including authorisation, the updating of the inventory and the receipt of income.	Medium	Y	As the Council only provides very basic mobile phones the resale value is very low. Mobile phones to be disposed of when there is sufficient quantity but at least every 6 months. Process to be documented and disposals authorised and documented	31/03/2015	IT Communications Manager
2.1	A detailed procedure should be introduced including appropriate authorisation and documentation for the ordering process. Evidence of such processes will also need to be retained.	Medium	Y	See 3.2	31/03/2015	IT Communications Manager
3.1	An initial review should be undertaken to identify the reasons for the variances between the Vodafone bill and the inventory records and corrective action should be undertaken where necessary.	Medium	Y	Review to be undertaken to identify the reasons for the variances between the Vodafone bill and the inventory records.	13/03/2015	IT Communications Manager
3.4	Pending the outcome of the review of the policy, procedures for recovering costs from personal calls made should be followed.	Medium	Y	Implementation dependant on review date of mobile phone policy. Procedures for recovery of costs from personal use to be implemented 2 months after review completion.	TBC	IT Communications Manager

3.5	The Portfolio representatives will need to ensure that the usage of devices is reviewed on a regular, defined basis.	Medium	Y	Portfolio representatives to review usage on a monthly basis	31/03/2015 - ongoing	Portfolio representatives
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Overpayments of Provider Invoices

We have made 2 high level recommendations and 4 medium level recommendations, based on the following:

- Duplicate payments made to three suppliers
- The need to comply with procedures for managing payment schedules
- The need for suitable contract agreements to be in place
- The need for appropriate budget monitoring
- Certifying officers to ensure payments are supported by appropriate documentation.

Ref	Recommendation	Categorisation	Accepted (Y/N)	Management Comment	Implementation Date	Manager Responsible
5.1	The Service will need to contact the suppliers and arrange for the full recovery of the overpayments with a total value of £109,795.68.	High	Y	Agreement to be brokered with the suppliers for full recovery of overpayments.	Recovery agreement in place by 01/03/2015	Senior Manager: Commissioning, Performance and Resources Acting Team Manager: Financial Assessment and Charging Team
5.3	The Financial Assessment and Charging Team (FACT) will need to ensure that the new procedures are adhered to.	Medium	Y	New Procedures communicated to Team. Compliance monitored in supervision over 6 month period to ensure procedures are embedded.	01/02/15 for 6 months	Business Manager Acting Team Manager: Financial Assessment and Charging Team

5.3	Arrangements should also be made to have a suitable contract agreement in place to cover the level of service provision including an arrangement of payment for all placements made.	Medium	Y	<ul style="list-style-type: none"> i) Review of all payments made to Providers to identify any areas where a contract is not in place ii) Contracts to be developed where not in place. 	<ul style="list-style-type: none"> i) 31/03/15 ii) 30/06/15 	<ul style="list-style-type: none"> Business Manager Commissioning Manager
5.4	The service will need to ensure that the budgets are appropriately monitored and reconciled on a regular basis.	Medium	Y	Lead arrangements for Finance Officers to be reviewed with oversight arrangements to be put in place in partnership with operational services and financial assessment.	31/01/15	<ul style="list-style-type: none"> Business Manager Accountant
5.4	The certifying officers will need to ensure that payments are not approved without appropriate documentation.	Medium	Y	<ul style="list-style-type: none"> i) Payment to be made through P2P ii) Certifying Officers reminded of their responsibility to ensure payments are correct before authorising. 	06/02/15	<ul style="list-style-type: none"> i) Business Manager ii) Senior Manager: Commissioning, Performance and Resources

School Control and Risk Self-Assessment Results, 2014/15.

Appendix D

Area	TOTAL PRIMARY SCHOOLS						TOTAL HIGH SCHOOLS					
	Yes	Partly	No	N/A	Blank	Total	Yes	Partly	No	N/A	Blank	Total
Governance	90.62	5.23	3.38	0.15	0.62	100.00	93.34	5.00	0.83	0.00	0.83	100.00
Financial Planning	93.85	2.69	2.31	0.38	0.77	100.00	89.59	8.33	2.08	0.00	0.00	100.00
Budget Monitoring	96.41	3.08	0.51	0.00	0.00	100.00	94.44	5.56	0.00	0.00	0.00	100.00
Purchasing	91.39	1.92	2.38	2.23	2.08	100.00	92.08	1.25	2.92	1.25	2.50	100.00
Financial Controls	88.27	6.54	3.85	0.38	0.96	100.00	89.58	7.29	3.13	0.00	0.00	100.00
Income	87.43	4.36	3.08	3.21	1.92	100.00	92.36	4.17	2.78	0.00	0.69	100.00
Petty Cash	48.89	0.34	7.52	43.08	0.17	100.00	88.89	0.00	2.78	8.33	0.00	100.00
School Fund	91.68	3.17	4.07	0.27	0.81	100.00	94.61	3.43	1.96	0.00	0.00	100.00
Assets	62.41	14.95	17.36	0.88	4.40	100.00	69.04	16.67	13.10	1.19	0.00	100.00
Insurance	63.07	3.08	17.95	0.00	15.90	100.00	69.44	0.00	27.78	0.00	2.78	100.00
Data Security	76.09	5.92	11.95	0.36	5.68	100.00	75.64	4.49	16.67	0.64	2.56	100.00
Free Meal Entitlement	98.46	0.00	1.54	0.00	0.00	100.00	100.00	0.00	0.00	0.00	0.00	100.00
CCTV	34.36	1.54	3.59	56.92	3.59	100.00	100.00	0.00	0.00	0.00	0.00	100.00
Acceptable Use of IT	94.36	1.54	0.51	2.56	1.03	100.00	97.22	0.00	2.78	0.00	0.00	100.00
Health and Safety	97.16	0.24	1.18	1.18	0.24	100.00	96.80	0.64	1.92	0.00	0.64	100.00
Sickness Absence Monitoring	91.54	6.15	2.31	0.00	0.00	100.00	91.66	4.17	4.17	0.00	0.00	100.00
Disclosure and Barring Service	98.97	1.03	0.00	0.00	0.00	100.00	94.44	2.78	0.00	0.00	2.78	100.00
Pupil Statistics	67.17	2.74	8.38	11.11	10.60	100.00	95.37	0.93	0.00	1.85	1.85	100.00
Total	81.79	3.58	5.10	6.82	2.71	100.00	90.25	3.60	4.61	0.74	0.81	100.00

Appendix E

Recommendation Implementation

Status of Recommendations that reached their Implementation Dates in November and December 2014, and January 2015










Title	Reference	Date Issued	Response Received	Recommendations		
				Due	Implemented	Not Implemented
CORPORATE						
			Total	0	0	0
GOVERNANCE						
Procurement	CD0070S1	Oct 2013		3	0	3
			Total	3	0	3
PEOPLE & RESOURCES						
Payroll	HR0151T1	Jul 2014	Yes	1	1	0
Holiday Entitlements	HR0220N1	Sep 2010	Yes	3	3	0
			Total	4	4	0
EDUCATION & YOUTH						
Cross Cutting Schools Review	LL1100T1	Nov 2014	Yes	2	2	0
			Total	2	2	0
SOCIAL SERVICES						
			Total	0	0	0
COMMUNITY AND ENTERPRISE						
			Total	0	0	0
PLANNING & ENVIRONMENT						
Income From Fees & Charges	EN0001T1	Feb 2014		3	0	3
			Total	3	0	3
STREETSCENE & TRANSPORTATION						
			Total	0	0	0
ORGANISATIONAL CHANGE						
			Total	0	0	0
			Total	12	6	6




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: 31.03.14 x 2 & 31.10.14	Gareth Owens	Agreed. The new date is tied up with renewing our Approved Contractor list when the new system is in place.	Managed by the Strategic Procurement Manager.	Yes
	New Dates: No Response				
Income From Fees & Charges – EN0001T1	Original Dates: 31.12.14 x 3	Helen Stapleton	Significant work has been undertaken on income as part of the budget strategy for 2015/16 which resulted in an additional £2.3m being generated and contributing to the budget gap. This work has ensured a more consistent approach to fee setting for 2015/16 although a formal corporate fees and charges policy is planned to be implemented in 2015/16 in advance of the 2016/17 budget.	The COT team, with Finance, have undertaken significant work on understanding all existing fee and charging arrangements as part of the 15/16 budget work and for the MTFP. The development of a policy will enable other options for charging to be considered.	Yes.
	New Dates: No Response				

Appendix F

Internal Audit Performance Indicators

Performance Measure	Q2	Q3	Target	RAG Rating
Internal Audit Departmental Targets				
Audits completed within planned time	100%	88%	80%	 ↓
Average number of days from end of fieldwork to end of debrief meeting	6.3	3.33	20	 ↑
Average number of days from debrief meeting to the issue of draft report	2.2	1.33	2	 ↑
Days for departments to return draft reports	15.9	5.20	3	 ↑
Average number of days from response to issue of final report	0.6	1.93	2	 ↓
Total days from end of fieldwork to issue of final report	25	11.79	27	 ↑
Client questionnaires responses as satisfied	100%	100%	95%	 →
Productive audit days	73%	78%	75%	 ↑
Other Targets				
Return of client satisfaction questionnaires	100%	71%	70%	 ↓

Key  Target not achieved  Within 10% of target  Target Achieved

↑ Improving trend → No change ↓ Worsening trend

Appendix G

Investigations

Ref	Date Referred	Investigation Details
1. The following investigations have been reported to previous committees and are still being investigated		
1.1	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.
1.2	05.11.2014	Internal audit have been informed of the alleged theft of money from a Community Network House which has affected three service users. The Police have been informed. No further action is to be taken until the outcome of the police investigation is known.
1.3	12.09.2014	An investigation has been undertaken into suspected fraudulent activity regarding Concessionary Travel by one bus operator. The case has been referred to North Wales Police, who are currently investigating. The contract with this bus operator has been suspended and alternative arrangements have been put in place to ensure a continued service to the public.
1.4	29.07.2014	Information has been received concerning alleged financial irregularities at a school, the investigation has been concluded and management are taking action to deal with the issues raised.
2. The following investigations have been completed		
2.1	03.12.2014	A referral was received concerning the sale of equipment, it was alleged that staff had made personal gains from the sale. The referral has been investigated and was unfounded.