

Flintshire Internal Audit

Progress Report



September
2019

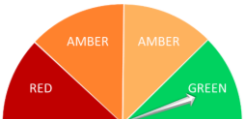
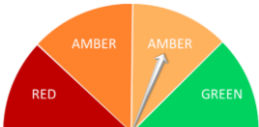
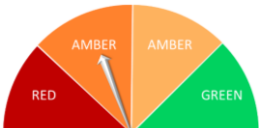
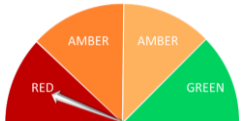
Contents

Levels of Audit Assurance – Standard Audit Reports.....	Appendix A
Final Reports Issued Since Last Committee.....	Appendix B
Audit Assurance Summary.....	Appendix C
Red / Limited Assurance Opinions Issued	Appendix D
Summary of Amber Red / Some Assurance Opinions Issued	Appendix E
Action Tracking – Portfolio Statistics.....	Appendix F
Actions Over Due.....	Appendix G
Actions with a Revised Due Date Six Months Beyond Original Due Date....	Appendix H
Investigation Update.....	Appendix I
Internal Audit Performance Indicators.....	Appendix J
Internal Audit Operational Plan Carry Forward.....	Appendix K
Internal Audit Operational Plan 2019/20.....	Appendix L

Levels of Assurance – Standard Audit Reports

Appendix A

The audit opinion is the level of assurance that Internal Audit can give to management and all other stakeholders on the adequacy and effectiveness of controls within the area audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits, and summary findings from Amber Red audits will be reported to the Audit Committee.

Level of Assurance	Explanation
Green – Substantial 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> Key controls exist and are applied consistently and effectively Objectives achieved in a pragmatic and cost effective manner Compliance with relevant regulations and procedures Assets safeguarded Information reliable <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.</p>
Amber Green – Reasonable 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact Some refinement or addition of controls would enhance the control environment Key objectives could be better achieved with some relatively minor adjustments <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.</p>
Amber Red – Some 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively Evidence of (or the potential for) financial / other loss Key management information exists but is unreliable System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
Red – Limited 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> Key controls are absent or rarely applied Evidence of (or the potential for) significant financial / other losses Key management information does not exist System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
Categorisation of Actions	Actions are prioritised as High, Medium or Low 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.

Final Reports Issued Since June 2019

Appendix B

The following reports and advisory work have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified.

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	Actions		
					High	Med	Low
64-2018/19	E&Y	School Funds – Argoed High School	Risk Based	R	2	3	2
26-2018/19	E&Y	School Funds – Overall	Risk Based	AR	1	5	2
66-2018/19	E&Y	School Funds - Broughton Primary School	Risk Based	AR	1	2	3
41-2018/19	S&T	Alltami Stores Follow Up Audit	Follow Up	AR	1	4	1
67-2018/19	E&Y	School Funds – Gwyenned Primary School	Risk Based	AG	0	2	2
65-2018/19	E&Y	School Funds – Ysgol Ewloe Green	Risk Based	AG	0	2	2
36-2018/19	H&A	New Homes	Risk Based	AG	0	2	3
42-2018/19	SS	Social Services Financial Processes Follow Up	Follow Up	G	0	0	2
02-2019/20	E&Y	Education Grant – Professional Development Grant (PDG)	Grant	Grant	-	-	-
AC13-2018/19	Ext	Project Apple	Advisory	Advisory	-	-	-
AC 01-2019/20	P&E	CRC Scheme	Commissioned	Advisory	-	-	-
19-2018/19	P&R	Pay Deal	Advisory	Advisory	-	-	-
16-2018/19	GOV	Declaration of Interests	Advisory	Advisory	-	-	-
09-2018/19	P&R	Appraisals	Advisory	Advisory	-	-	-

Audit Assurance Summary

Appendix C

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate						0				0
Education & Youth	1	2	2		2	7	4	13	10	27
Governance					1	1				0
Housing & Assets			1			1	0	2	3	5
People & Resources					2	2				0
Planning, Environment & Economy					1	1				0
Social Services				1		1	0	0	2	2
Streetscene & Transportation		1				1	1	4	1	6
External					1	1				0
Total	1	3	3	1	7	15	5	19	16	40

Footnote:	
Red Assurance:	Argoed High School
Amber Red Assurance:	School Funds – Overall; School Funds – Broughton Primary School; and Alltami Stores Follow Up.

RED / Limited Assurance Opinion

Appendix D

School Funds – Argoed High School

An audit of the School Funds has been undertaken as part of the approved Internal Audit Annual Plan 2018/19. The school fund is a voluntary fund which is established to provide additional materials and opportunities to enhance the learning experiences of children. The fund is used to fund items over those that are funded through the school's delegated budget.

The school fund should be administered in accordance with the School Fund Regulations 2017. The schools and their respective governing bodies are responsible for the oversight and management of the voluntary fund.

Argoed High school was chosen as part of the sample given the value of the School Fund as well as when the school was last audited. At the time of selecting the schools to be sampled (Feb 2019), the schools accounting team had not received the statement of audited accounts for the year ending 31 March 2018. Based on the figures provide by the school, the value of the fund at the time of the review was £61.9K.

The audit focused on the following risks:

- School funds are not operated and controlled in accordance with the School Fund Regulations;
- School funds are not independently audited on an annual basis; and
- The School Fund Regulations are not sufficient.

The audit identified that urgent system revision is required in relation to the controls surrounding the management of the fund to prevent and/or detect theft or fraud, as well as the governance arrangements in relation to the school fund.

Information requested during and following the review relating to the reconciliation of the music tuition payments via parent pay, the payment transferred to the delegated budget for music, the approval of the school fund constitution, the approval of the audited accounts by the governing body, the investigation of discrepancies identified by the independent auditor as well as discrepancies identified through this review, the confirmation of the total cost of the South Africa trip and approval of this in line with school fund constitution is still outstanding.

Overall Conclusion:

The audit review identified inadequate and/or ineffective controls in place within the school which has resulted in a 'red'/limited assurance opinion being given. The impact of this assurance opinion requires urgent service revision to address the issues identified. Specifically, weaknesses were found in relation to the management, oversight, control and reconciliation of the voluntary school fund. Subsequent to the final report being issued, audit has met

with the newly appointed Business Manager to discuss potential changes to the process to improve the control environment surrounding the management of the fund and the ability to prevent/detect fraud. At the time of the review, the school fund had not been independently audited for the year ending 31 March 2019. This has been recommended in the first instance to provide additional assurance or to assist with the identification of additional controls to be introduced.

The issues identified within the audit were escalated to the Chief Officer, Education and Youth, the Senior Manager Business Change & Support and the Finance Manager Lifelong learning at an early stage.

The head teacher for Argoed High School, will provide a full verbal update to Audit Committee on the progress made to date to address the issues identified within the audit report.

School Funds – Argoed High School: Action Plan

No.	Findings and Implications	Agreed Action	When
1(R)	<p>School Fund Governance</p> <p>Monies are contributed by parents and supporters of the school specifically to fund additional materials and opportunities to enhance the learning experiences of children at the school.</p> <p>Effective stewardship of this voluntary fund falls to the school's head teacher and governing body who are responsible for challenging expenditure and providing oversight as required by the School Fund Regulation / Constitution.</p> <p>Testing identified that:</p> <ul style="list-style-type: none"> Argoed Business Manager does not perform an adequate monthly reconciliation of the school fund. There is a lack of evidence the Head Teacher independently reviews the reconciliation of their school fund accounts across the school year. An income and expenditure spreadsheet/cashbook is not kept to facilitate the identification of all transactions and to assist with the cross referencing to supporting documents. Reconciliation documents completed for as a result of the audit visit, provided by the Business manager, identified cash and cheque balances were reconcilable for three out of ten months. Variances identified for the remaining seven months had not been investigated by the school. Variances during these months were as much as £611.50. Additionally, documents were not available for all transactions to assist with the sample reconciliation of the school fund account. The school fund account income expenditure and balance is not a standing agenda item regularly presented to the governing body. 	<ul style="list-style-type: none"> The balance of the School Fund to be reported to the governing body as well as parents. This will be undertaken every half term. Head teacher to review the reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed. School fund to be audited yearly and certificates to be submitted to the schools accounting team. An income and expenditure spreadsheet to be introduced to facilitate the identification of all transactions, split by activity. Discrepancies identified through the audit reconciliation to be investigated and rectified in a timely manner. Key Governing Body members to attend Managing School Finances training and records of attendance to be retained. Progress against actions from this audit to be a standing agenda item on Finance Committee until actions have addressed the control weaknesses. Vice Chair of Finance to be appointed along with further training of Head Teacher on managing school finances. 	<p>31/12/2019</p> <p>31/12/2019</p> <p>30/04/2020</p> <p>30/09/2019</p> <p>31/12/2019</p> <p>31/01/2020</p> <p>31/12/2019</p> <p>30/11/2019</p>

No.	Findings and Implications	Agreed Action	When
	<p>Meeting minutes maintained do not evidence this discussion.</p> <ul style="list-style-type: none"> There is a lack of evidence the school governing body have attended training on the operation of the school fund and to ensure the governors have been made aware of their responsibilities. Argoed had a period of a year and a half in between the school fund account being independently audited (the 2017 accounts were audited on 30 August 2017 and the 2018 accounts were audited on 5 April 2019). Additionally, there was no evidence to demonstrate the independently audited accounts (17/18 had been presented to the governing body. The independent auditor advised the business manager by letter (12 April 2019) that £652 could not be reconciled due to unrepresented cheques. As at the 20th of May 2019, these discrepancies were still outstanding and had yet to be investigated. A copy of the audit certificate had not been provided to the Local Authority as required by the School Fund Regulations. The school fund balance is not communicated to parents. <p>There is a risk that the school fund is not being effectively reconciled monthly within Argoed, scrutinised by the head teacher nor reported regularly to Governing Body or parents across the school year.</p>	<ul style="list-style-type: none"> Monthly meetings scheduled between HT, BM, Chair and Vice Chair of Finance to cover all aspects of financial position and controls. <p>URN 02675</p>	<p>30/11/2019</p>
2(R)	<p>Controls to prevent loss of funds or fraud</p> <p>It is important that access to the school fund is restricted to specified individuals.</p> <p>Testing identified that Argoed did not possess a copy of the school fund bank account mandate. Upon request from the bank, it was identified the mandate was out of date and that both the previous head teacher and business manager are still current signatories on</p>	<p>School fund mandates to be rectified to reflect current business practice. Future changes to school fund mandates to be reviewed and updated prior to personnel leaving the role/school. School to keep a copy of their school fund mandate on file and should review it annually.</p> <p>URN 02676</p>	<p>30/09/2019</p>

No.	Findings and Implications	Agreed Action	When
	<p>the mandate. These individuals had not been in post for over a year.</p> <p>The above issues pose a risk that the funds within the account are not adequately controlled and current processes would not prevent or detect loss of funds or potential fraud.</p>		
3 (A)	<p>School Fund Constitution</p> <p>Although a school fund constitution was provided, it was an updated draft copy and had not been approved by the Governing Body. A lack of adherence to the constitution has also been identified as the school fund had not been subject to a timely audit as required and reported in finding 1.</p> <p>The School Fund Constitution is a mandatory requirement stipulated in the School Fund Regulations 2017. Given the lack of operating procedures at Argoed, reference will need to be made to the School Fund Constitution. Without an accurate and up to date constitution, there is a risk to those involved in the administration, management and governance of the school fund.</p>	<p>Argoed to ensure a school fund constitution is approved by the governing body, controls are in place to demonstrate adherence and is reviewed yearly to ensure it is fit for purpose.</p> <p>URN 02677</p>	30/09/2019
4 (A)	<p>Transfers from the School Fund to Delegated Budget</p> <p>Irregularities have been identified at Argoed in relation to the amount of money being transferred from the school fund to the delegated budget in relation to the Music Service feed for 18/19. In particular:</p> <ul style="list-style-type: none"> • Approval of and evidence to support the transfer of funds was requested and not received. • The amount transferred from the school fund to the delegated budget for the music service (£16K) does not reconcile with the amount paid through ParentPay for Argoed (£4.6K). • Payments made through ParentPay as at 20 May 2019 show only 5% of the expected amount paid. All fees for the music service 	<p>Discrepancies in the figures provided to be investigated by the school and reconciled. A reconciliation to be completed yearly to ensure amount transferred from the fund to the delegate budget is in line with the parent payments received via ParentPay.</p> <p>URN 02678</p>	30/09/2019

No.	Findings and Implications	Agreed Action	When
	<p>should have been paid in full by 10 September 2018 as requested on the form.</p> <p>Additional expenses were also observed for a school trip to South Africa. The school have not been able to confirm the total cost for this school trip and provide evidence of approval by the Governing Body.</p> <p>This poses a risk that funds for the music service will not be recovered by the school, transfers from the school fund to the delegated budget have not been adequately approved, additional spend from the school fund has not been sufficiently considered and appropriately approved and that contributions from the school fund may be masking a deficit in the delegated fund.</p>		
5 (A)	<p>School Fund Regulation and Procedural Documents</p> <p>The Council is not responsible for the management of the fund. The School Fund Regulations 2017 is a high level guidance document provided to all schools.</p> <p>The Council consider that the onus is on the school to ensure their processes reflect the regulations.</p> <p>Procedures to provide guidance on the running of the School Fund account were not in place at Argoed.</p> <p>These procedural documents would assist with continuity of service in the event the business manager were absent or due to leave the post. This is particularly relevant at Argoed where turnover in this position is high (four business managers in the last two years), handovers have not been possible in all instances, and there is a lack of processes in place to manage the fund.</p>	<ul style="list-style-type: none"> • The Head Teacher and Business Manager to complete a review of current practices, possibly seeking advice from other schools, and revise these to incorporate findings from this review. • Head Teacher/Business Manager to visit schools with best practice or to be shared at Business Manager Forums. • Procedural documents to be drafted to include actions taken by the school to adhere to the school fund regulations, action owners, reporting and reconciliation requirements as well as approval mandates. <p>URN 02679</p>	<p>30/09/2019</p> <p>30/09/2019</p> <p>30/09/2019</p>

No.	Findings and Implications	Agreed Action	When
	<p>There is a risk that the lack of procedural guidance has meant key controls over the administration and management of the school fund account have not been effectively defined to newly appointed staff.</p>		
6 (G)	<p>Fidelity Insurance</p> <p>The Council's insurance does not extend to the voluntary school funds or any other funds for which the council is not legally liable. The balance in the school fund at the time of the audit was £61.9K. Argoed did not have separate insurance for their school fund nor had this been considered by the governing body.</p> <p>Although this is not mandatory, a lack of fidelity insurance could put the fund at risk of loss in the event of fraud.</p>	<p>The Head Teacher and the Governing Body to consider the cost of insuring the school fund and document their decision and rationale for doing so.</p> <p>URN 02680</p>	31/10/2019
7 (G)	<p>Independent Audit of School Fund</p> <p>We noted that the independent auditor has been conducting the review of the school funds for a number of years. As such, evidence was not available of the governing body approval of the independent auditor.</p> <p>There is an inherent risk that an auditor's long term relationship with a school may impact on the independence of the annual audit. Whilst there was no evidence to suggest that independence had been compromised; the governing body should consider how best to challenge and maintain auditor independence including the rotation of appointment of auditors.</p>	<p>Approval of the independent auditor should be included in the minutes of the Finance Committee yearly. The Governing Body should consider the rotation of the appointed auditor to maintain independence.</p> <p>URN 02681</p>	30/04/2020

Amber Red Assurance Opinions

Appendix E

Education & Youth – School Funds - Overall

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> All schools had the latest copy of the School Fund Regulations 2017. The majority of the schools (three out of four) had their school fund account audited by an independent auditor within the designated timescales. The school fund certificates were also sent to the Schools Accounting team. 	<p>The audit review identified that significant improvements in the control environment are required, which has resulted in an amber/red, (some) assurance and a conclusion of key controls are generally inadequate or ineffective. Our review identified:</p> <ul style="list-style-type: none"> The controls in place to prevent loss of funds or fraud as a result of inappropriate access to the school fund require enhancements for some schools. Agreed Management Action: School fund regulations to be updated and to provide guidance on measures expected to mitigate the risk of loss of funds or fraud. Due Date for Implementation: 31/10/2019. Effective stewardship of the voluntary school fund falls to each school's head teacher and governing body who are responsible for challenging expenditure and providing oversight as required by the School Fund Regulations / Constitution. There is a lack of evidence the school fund has been independently reviewed by head teachers across the school year, and that the balance had been regularly reported to the governing body and parents as required in the Regulations. Additionally, there is also a lack of evidence the school governing body have attended training on school finances to assist with fulfilling their governors responsibilities. Agreed Management Action: School Fund Regulations to be updated to clearly define all school fund governance requirements relating to the management, oversight and reporting of the school fund. Due Date for Implementation: 31/10/2019. There are no documented procedures relating to the management of the School Fund at any of the schools audited. Additionally, the School Fund Regulations are high level and do not provide enough detail in relation to what constitutes appropriate expenditure, reporting and governance requirements and frequency. Agreed Management Action: The School Fund regulations should require each school to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as well as approval mandates. The school fund regulations should be revised and provide detailed guidance on what constitutes appropriate expenditure, reporting and governance requirements and the frequency of this. These findings will also be shared at the next Head teachers Briefing Session (September—and the Flintshire Governors Association (October 2019). Due Date for Implementation: 31/10/2019. Although a school fund constitution was in place for all schools, three of the four were out of date, not approved

	<p>or approved for the purpose of the audit.</p> <p>Agreed Management Action: The School Fund Regulations which includes the School Fund Constitution appendix to be updated with the purpose of the fund, appropriate expenditure, administration and audit requirements. Due Date for Implementation: 31/10/2019.</p> <ul style="list-style-type: none"> Anomalies have been identified with one school in relation to the amount of money being transferred from the school fund to the delegated budget to compensate for the Music Service and the inability to reconcile the accounts resulting in variances occurring most months. Agreed Management Action: The School Fund Regulations should require that a reconciliation be completed yearly to ensure an audit trail is available for the amount transferred from the school fund to the delegated budget and this has been approved by the Governing Body in line with the School Fund Constitution. Due Date for Implementation: 31/10/2019. Records kept by the school accounting team are not up to date to facilitate the monitoring of the receipt of the school fund audit certificates. Agreed Management Action: The School Fund Regulations to be prescriptive and to advise the reporting period for the school fund. Additionally, a cut off period should also be agreed on when the audited accounts certificate are required to be sent to accountancy. The accountancy team to follow up with the schools which have not adhered to the agreed process and timescales. Due Date for Implementation: 31/10/2019. The Council's insurance does not extend to the voluntary school funds or any other funds for which the council is not legally liable. Evidence was not available that each school's governing body had considered fidelity insurance to protect its school fund against the potential of fraud or theft. Agreed Management Action: School Fund Regulations to suggest each head teacher and their respective governing body consider the cost of insuring the school fund and document their decision and rationale for doing so. Due Date for Implementation: 31/10/2019. Approval of the independent auditor by the governing body was not available for the schools sampled and schools have not considered utilising different auditors to maintain the independence of the auditor. Agreed Management Action: School Fund Regulations to suggest the approval of the independent auditor should be included in the minutes of the Finance Committee yearly and that schools should consider the rotation of auditors to maintain their independence. Due Date for Implementation: 31/10/2019.
--	---

Education & Youth – School Funds – Broughton Primary School

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> The school had the latest copy of the School Fund Regulations 2017. The school fund account was audited by the independent auditor within the designated timescales. The school fund certificate was also sent to the Schools Accounting team. No issues were identified by the auditor. School fund transaction sampled were reconcilable to statement. 	<p>The audit review identified that significant improvements in the control environment are required, which has resulted in an amber/red, (some) assurance and a conclusion of key controls are generally inadequate or ineffective. Our review identified:</p> <ul style="list-style-type: none"> The Broughton primary school fund bank mandate was out of date and included staff who had left the school five weeks previously. A number of chequebooks were in use for the school fund at the same time and staff were unable to account for all of these during the audit, only realising one was missing during the audit meeting. Management advised that it was located the following day. The business manager also advised that a new cheque book was utilised for each financial year. However, previous years' unused cheques had not been voided. Agreed Management Action: School fund mandate to be reviewed and updated prior to personnel leaving the role/school. Only one chequebook to be used at a time and this should be kept in a locked safe. Due date for this action: 30/9/2019. There is a lack of evidence the school fund had been independently reviewed by the head teacher, and that the balance had been regularly reported to the governing body and parents as required in the Regulations. Additionally, there is also a lack of evidence the school governing body have attended training on the operation of the school finances including the school fund in order to fulfil their governors responsibilities. Agreed Management Action: The balance of the School Fund to be reported to the governing body regularly as well as parents. Head teacher to review the reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed. Key Governing Body members to attend Managing School Finances training and records of attendance to be retained. Due date for this action: 31/12/2019. Operational procedures which define how Broughton Primary will administer and manage the School Fund in line with the regulations were not in place. We identified that the school fund is being utilised incorrectly for purchases which should be paid for under the delegated budget so as not to attract VAT. Agreed Management Action: Broughton Primary school to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as well as approval mandates. Due date for this action: 30/9/2019. Although a school fund constitution was in place, it was out of date. The previous business manager, who had

	<p>left the school 5 weeks prior to the audit, was still named on the constitution.</p> <p>Agreed Management Action: The Head Teacher at Broughton Primary school to ensure the school fund constitution is updated, has been approved by the governing body and is reviewed on a yearly basis. Due date for this action: 31/10/2019.</p> <ul style="list-style-type: none">• The Council's insurance does not extend to the voluntary school funds or any other funds for which the council is not legally liable. Evidence was not available that the school's governing body had considered fidelity insurance to protect its school fund against the potential of fraud or theft. <p>Agreed Management Action: Broughton Primary's Head Teacher and the governing body to consider the cost insuring the school fund and document their decision and rationale for doing so. Due date for this action: 31/12/2019.</p> <ul style="list-style-type: none">• Approval of the independent auditor by the governing body was not available and the school had not considered utilising different auditors to maintain the independence of the auditor. <p>Agreed Management Action: Approval of the independent auditor should be included in the minutes of the finance committee yearly. The governing body should also consider how to maintain the independence of the appointed auditors. Due date for this action: 30/09/2019.</p>
--	--

Streetscene & Transportation - Alltami Stores Follow Up

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> Out of the original 11 actions from the 2016/17 Review of Alltami Store we have found that 3 have been implemented, 4 are in progress, 2 not implemented and 2 no longer valid. 	<p>All items of small plant hire are not recorded or indeed known about (Original URN 1906)</p> <ul style="list-style-type: none"> The action is partially implemented as the current location of all small plant is still unknown, management is also yet to combine both processes and report consistently via a single spreadsheet that is updated with scrappage, auction value and write offs. <p>Agreed Management Action: Continue to use the Plant Hire record and update between GoPlant and the authority as items are recovered and maintained. Update the write-off process and record this on Plant Hire spreadsheet. Due Date for this action: 01/09/2019.</p> <p>Staff can request PPE clothing as and when they like. Original URN 1908.</p> <ul style="list-style-type: none"> The action is not implemented as formalisation of issuing PPE is yet to be introduced or monitored against individual staff. There is no record of returned items kept and spend remains at a significant level. <p>Agreed Management Action: Review the functionality of the barcode system with IT. Staff from the Service have visited NEWCIS to review their stores monitoring system and intend to expand the system to operate in Streetscene and Transportation. The new process included bar coding. Supervisors to sign off any new PPE issued. The new stock control system will provide Supervisors with updates on PPE issues to monitor excess use. Due Date for this action: 01/01/2020.</p> <p>Agency workers are supplied with Council clothing containing Flintshire County Council's logo. Original URN 1909.</p> <ul style="list-style-type: none"> The action is not complete as agreement has yet to been made with agencies about the return of PPE to FCC on termination of contract. <p>Agreed Management Action: Review contracts with agencies with regard to minimum level of PPE provided. Flintshire County Council has a duty to ensure the health and safety of all agency staff and it would be inappropriate to request the agency company to provide specialist PPE such as ballistic trousers for waste operatives. The service will however speak to the agency regarding the provision of basic PPE equipment such as steel toe cap shoes and reflective coats. Due Date for this action: 01/10/2019.</p>

	<p>Items of stock which are have been ordered in error require a decision being made to keep it or not. The items are in the region of £15K. Original URN 1913.</p> <ul style="list-style-type: none"> One set of van ladders was purchased for approximately £15,000 in 2014 by housing in error and delivered to the stores. The ladders have remained unused since their purchase and have been kept at the stores. These have now been moved outside of the stores due their size. The action has not been implemented as the ladders have remained at the stores since their purchase and no decision has been made as to whether the cost of the ladders £15k should be written off by the service or disposed in line with the FPRs. <p>Agreed Management Action: Escalate to Chief Officer for Housing and Assets. Due Date for this action: 27/06/2019.</p> <p>The emergency stock store has inadequate controls surrounding the inventory and the removal of stock. Original URN 1914.</p> <ul style="list-style-type: none"> The action is not fully implemented as an inventory is not kept of what items are in the emergency store. Management are unable to identify what items are kept here and review if items are being removed without being signed out correctly and if larger items are being returned after use. <p>Agreed Management Action: Introduce inventory for emergency store. Ensure that stock takes are done to check that items are correctly being signed out when removed. Due Date for this action: 01/08/2019.</p> <p>Security at the store should have restricted access and further controls embedded. Original URN 1915.</p> <ul style="list-style-type: none"> The action is not fully implemented as access to the stores and cages is not sufficiently controlled or monitored using the reports available. <p>Agreed Management Action: Sign in and out items from the cages are of the stores. Regular Compliance checks to take place to ensure new processes are being adhered to. IT access reports to be run regularly. Due Date for this action: 01/07/2019.</p>
--	--

Action Tracking – Portfolio Performance Statistics

Appendix F

Portfolio	August 2019 Statistics			Live Actions - As at August 2019			Actions beyond <u>Original</u> due date	
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 <i>(including Actions No Longer Valid)</i>	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>	Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
Chief Executives *	45	44	82%	1	0	1	0	1
Education & Youth	89	63		26	0	1	0	1
Governance *	140	127		13	1	12	3	4
Housing & Assets *	160	132		28	2	6	0	3
People & Resources	195	164		31	7	6	1	3
Planning, Environment & Economy *	68	56		12	5	8	1	5
Social Services	109	97		12	4	4	2	0
Streetscene & Transportation	104	78		26	5	1	0	0
External	27	26		1	0	1	0	1
Individual Schools	138	92		46	16	4	1	0
Total	1075	879		196	40	44	8	18

* Actions removed and relocated within External e.g. Clwyd Pension Fund

* Actions removed from Community & Enterprise and reallocated between Governance, Housing & Assets and Strategic Programmes & Planning, Environment & Economy

Actions Overdue and Older than 6 months (where overdue)

Appendix G

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Governance									
Deferred Charges on Properties: 2018/19	2412	A spreadsheet will be set up which records all legal charges that relate to the Council.	M	31/07/2019	-	0	No update provided	No update provided	No update provided
Housing & Assets									
DFG: 2016/17	2058	<p>Monthly reconciliation to be completed between DFG spreadsheet with the information provided by finance to ensure budget spend is accurately reported and managed as well as providing an accurate overview of all grants in process.</p> <p>Following the review of the current process in an attempt to streamline, target dates to be assigned to all process steps.</p> <p>Monthly reporting to be generated to review progress of delivery against agreed</p>	M	31/05/2018	30/06/2019	14	4	<p>There are still some outstanding issues in relation to budget reconciliation and projections which are currently being addressed.</p> <p>The internal KPI's have been agreed on the basis that they are based on the overall Indicator of completion within 247 days. These will be tested and altered as the new processes bed in.</p> <p>There are still some outstanding issues, however, in relation to</p>	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		SLAs. Review of cases where SLAs have not been achieved to understand reasons for delay and opportunities for process improvements. Internal KPIs to be established to monitor DFG delivery.						monitoring of SLAs and audit trails in relation to financial reconciliation which still need to be addressed. A revised completion date of 30th June is suggested to allow for this work to be completed.	
Homelessness 2018/19	2495	Training matrix to be developed to ensure all training requirements are identified and recorded in one central location.	L	31/07/2019	-	0	No Update Provided	No update provided	No update provided
People & Resources									
Working Time Regulations 2017/18	2120	A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy).	M	31/07/2018	-	12	13/03/2019	We prepared working time leaflets in advance of preparing and launching the policy. The policy is on the Infonet and from memory went out originally via workforce news. Managing working time is a management responsibility so we have targeted managers rather	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
								<p>than staff. The TUs adopt the same approach. As you might expect, effort is concentrated on the areas where there are lots of additional hours and/or overtime worked - some services do not have any spend recorded in this record. We also run reports periodically to establish average hours worked over the 17 week reference period. The policy agreed with the TUs enables us to increase the reference period to accommodate seasonal peaks (for example Panto season, winter maintenance) which should mean going forward that there are fewer opportunities for non-compliance.</p> <p>This is an area that will remain under scrutiny as it is critical from a health and well-being perspective, especially when stress is recorded as the number one reason</p>	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
								for absence (as working regular, long hours without the required rest breaks contributes).	
Working Time Regulations 2017/18	2123	<p>A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy).</p> <p>This information will be shared with each Chief Officer for review and action and concerns will be escalated as required to the Senior Manager HR & OD and Head of Paid Service.</p>	M	31/07/2018	-	12	13/03/2019	<p>We prepared working time leaflets in advance of preparing and launching the policy. The policy is on the Infonet and from memory went out originally via workforce news.</p> <p>Managing working time is a management responsibility so we have targeted managers rather than staff. The TUs adopt the same approach. As you might expect, effort is concentrated on the areas where there are lots of additional hours and/or overtime worked - some services do not have any spend recorded in this record. We also run reports periodically to establish average hours worked over the 17 week reference period. The policy agreed with the</p>	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
								<p>TUs enables us to increase the reference period to accommodate seasonal peaks (for example Panto season, winter maintenance) which should mean going forward that there are fewer opportunities for non-compliance.</p> <p>This is an area that will remain under scrutiny as it is critical from a health and well-being perspective, especially when stress is recorded as the number one reason for absence (as working regular, long hours without the required rest breaks contributes).</p>	
Working Time Regulations 2017/18	2201	The overall position of the Council is to provide a work life balance for all employees. In respect of Social Services employees, management were aware of the working time regulations and the challenges of meeting these versus the regulatory requirements in terms of	M	31/07/2018	-	12	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		<p>continuity of care for vulnerable people who require overnight support. Managers have taken actions to minimise the tensions of this by engaging staff on a rota basis and increasing the use of concessionary rest periods.</p> <p>The service is not in a position to make additional appointments to cover sleep in work hours as the service has to ensure continuity of care for service users it is essential that this is maintained. No concerns have been raised by the employees identified, however any issues reported would be addressed. In addition, it is worth noting that employees who work sleep-ins are rarely 'called-on' to work and therefore are not actually working during this period despite being recorded as working to comply with the Regulations.</p> <p>Taking into account all of the above, the level of risk has been considered and</p>							

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		<p>accepted in operational terms.</p> <p>The introduction of the monitoring reports (2A & 3A) will assist in identifying any further significant concerns which will be actioned as necessary.</p> <p>In addition for Social Services Portfolio, a report will be produced on a quarterly basis to identify the number and frequency of employees called-on to provide reassurance. This should prompt management intervention, if required.</p>							
Main Accounting GL 2018/19	2376	Under the Finance restructure the revenue budget management team will take ownership of the monitoring of the Revenue Control, Holding and Suspense accounts.	L	31/03/2019	-	4	No update provided	No update provided	No update provided
Main Accounting GL 2018/19	2401	A review of the internal recharges undertaken by IT, and for Occupational Health and Welsh Translation recharges, will be undertaken and a new and efficient process taken forward to be	L	30/06/2019	-	1	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		agreed by Chief Officers.							
Occupational Health Unit: 2018/19	2499	<p>In the OH draft report, evidence has been provided to support a financial reduction to the provision of counselling.</p> <p>The cost saving has been attributed to the provision of the Employee assistance programme(EAP) Care First.</p> <p>OH plan to relaunch the care first awareness and in particular raise manager awareness of the service.</p> <p>A financial assessment will be undertaken in advance of any decision to provide an OH service to external organisations.</p>	M	20/07/2019	-	0	No update provided	No update provided	No update provided
Main Accounting AP & P2P: 2017/18	2618	The Housing Finance team will undertake regular reviews of the monitoring undertaken by the Capital Works team to ensure transactional reports are reviewed as part of monitoring.	H	31/07/2019	-	0	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Planning, Environment & Economy									
Section 106: 2015/16	285	<p>The Local Planning Guidance Notes are currently being brought up to date to allow continued use of the Unitary Development Plan (UDP). Whilst the UDP has technically expired, the intention is to keep the plan 'alive' for as long as possible.</p> <p>The bulk of the 'comments' from the LPGN consultation process were reported to the Planning Strategy Group on 25th February 2016. LPGN 22 will be reviewed as required following the adoption of the updated LPGN's.</p> <p>The updated LPGN's (which are still in the consultation period) will be adopted by 30th April 2016. If it is determined that further update to LPGN 22 is required (in particular to take account of the adoption of LPGN 23, Education Contributions - adopted July 2012) then we could expect</p>	M	31/07/2016	30/06/2019	37	18/12/2018	<p>Clearly LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be done to update LPG13 (see below).</p> <p>Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise.</p> <p>The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must therefore be a 'green' in terms of risk status.</p>	As referred to in previous comments by Sally Gee. Overarching LPG22 cannot be updated until SPG revisions are complete.

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		the adoption of an updated LPGN 22 by 31st July 2016.							
Planning Enforcement 2016/17	1892	<p>Process mapping to be commenced in July 2017 will form the basis of training notes in order for any officer to be able to use the Flare enforcement system.</p> <p>Completion of training notes November 2017.</p>	L	30/11/2017	30/04/2019	21	18/12/2018	<p>To bring in line with action 1885.</p> <p>Intended that the restructure will be complete by end of November 2017 then time required to complete lean process and set down in procedures for the service to rely on.</p> <p>Restructure completed 1st January 2018. The newly created teams need time to reflect on the processes recorded prior to the restructure and how to change and update these to reflect new and best practice.</p> <p>Following the restructure a Senior Officer has resigned and following interviews the existing Enforcement Officer has been promoted to that role. Further advertisement and interviews took place to</p>	<p>Newly appointed enforcement officer for the South Team and the North Team leader have been booked onto the Trevor Robert intensive enforcement training course in February 2019. The North Team enforcement officer remains on the waiting list. Formal training notes for the use of FLARE are have not yet been produced as time has instead been directly to the pursuit of the new software system.</p>

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
								appoint a new enforcement officer. This appointment commenced on 30th April 2018. During that time focus has been on dealing with other enforcement actions required.	
Planning Enforcement 2016/17	1885	<p>The service will review how enforcement referrals are investigated through process mapping and ensure that consistency exists within the team.</p> <p>Alternative software providers are also being sought to assist with the process with short, medium and long term digital aims to be agreed by July 2017.</p>	H	31/08/2017	30/04/2019	24	14/01/2019	<p>The service firstly needs to be restructured and embedded with new policy in use. This may not be completed to late November. Time is then required to review mapping and reflect, plan change to process and implement.</p>	<p>As reflected in the update audit report. The two planning assistant posts are now established and the process of registering, plotting, prioritising and acknowledging complaints is fully underway. Standard correspondence in relation to warning letters, enforcements notices and appeals have been developed. Unfortunately as there was a delay to securing funding to procure a new software system ML is reluctant to map processes to a defunct current software system. In October 2018 Asset Programme Board agreed the funding to procure a new system. ML has</p>

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
									undertaken primary project planning meetings with procurement and IT. The required IT specification for the enforcement process and every other service within development management will be reflected within that IT specification requirement.
Pollution Control: 2017/18	2048	A new computer system is being considered for Planning and Environment which should address or improve the issues. However IT have reported that this is still in its infancy and could take a long time to implement. In the interim 'smarter' ways of working should contribute to avoiding duplications.	L	31/03/2018	31/05/2019	17	08/11/2018	Computer system will take a length of time to be agreed upon and implemented, and further impacted by move to Ewloe. Smarter apps for efficient working practices are being considered in the meantime.	
Deferred Charges on Properties 2018/19	2459	A report will be run from the Civica System (or equivalent financial system) detailing all grants and loans that are the responsibility of the Health & Safety Team Leader (Community and Business Protection).	M	30/04/2019	-	4	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Social Services									
Deferred Charges: 2018/19	2438	The Business Manager (Social Services) will liaise with the Senior Housing Officer to formalise the information needed from Housing Officers and what proof they require i.e. a screen shot to prove whether or not the applicant lives in a Council owned property. A Housing Officer will then be nominated as a key contact.	L	30/04/2019	28/06/2019	3	24/06/2019	Awaiting information from Vic Davies on progress	An application was submitted to Lyndsey Hamer Open Housing IT Support for the FACT team to have access to Open Housing. The reason was contained within the application. The application for access was reviewed by the Chief Officer for Housing and Assets and it was declined as the reasons for requesting was not significant enough. This action is now closed.
Corporate Health & Safety: 2018/19	2508	The induction pack will be shared as good practice to service areas	L	31/05/2019	-	2	06/08/2019	The induction pack has been shared with older people's service's. In addition the Service User Guide and welcome pack are being updated and this will be completed by the end of September 2019. This information will be added into and amended to be appropriate for staff as well as people who use	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
								our services.	
Corporate Health & Safety: 2018/19	2509	It is recognised that there have been weaknesses in the systems for recording training within the Portfolio and there has been a change in the process to have uniformity collecting information. As a result significant improvements have been seen	M	31/05/2019	-	2	06/08/2019	The training database is being established across the whole of regulated services. It is expected that this will be completed by October 2019 and will also form part of the ongoing regulatory requirements that form part of the annual return for the Regulations and Inspection of Social Care (Wales) Act 2016.	
Corporate Health & Safety: 2018/19	2510	A separate risk assessment for staff will be created for Llys Eleanor, incorporating the generic ones and to update for all risks	L	30/06/2019	-	1	11/07/2019	Individual risk assessments for staff have been completed and are the responsibility of the manager and the senior care. An overarching generic risk assessment based on an example shared as part of this audit process has also been established and is now operational.	
Streetscene & Transportation									

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
IT Procurement Contracts 2017/18	2278	<p>This action is to be addressed by ITU in undertaking future DPS project and adequate timescales will be provided for the project.</p> <p>Whilst the existing DPS will end in 22/23 the contracts let under the current arrangement will have varying end dates. This will reduce the impact on the service and allow a staggered introduction of routes under the new DPS.</p> <p>The operators will also be more used to completed the necessary documentation prior to inclusion on the new DPS which will ensure this element of the next procurement will be completed more quickly.</p>	H	30/06/2019	-	1	No update provided	No update provided	No update provided
IT Procurement Contracts 2017/18	2287	Submissions from new suppliers can be sent at any time during the six year DPS project. There is an obligation to evaluate these responses within 10 working days. If a company is successful they are added into the contract and will automatically receive	M	30/06/2019	-	1	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
		<p>notifications of mini competitions or RFQ's going forward.</p> <p>The respective service area will be notified of all suppliers who have been approved and it will be their responsibility to ensure that the suppliers have been added to the contract.</p>							
Health & Safety Management: 2018/19	2626	List of none attendees for training will be sent to line managers for justification and training to be rescheduled.	M	31/07/2019	-	0	No update provided	No update provided	No update provided
Health & Safety Management: 2018/19	2628	Equipment in the workshop identified as requiring red stickers will be labelled and include clear instruction on maximum exposure times.	M	30/06/2019	-	1	No update provided	No update provided	No update provided
Alltami Stores Follow Up: 2018/19	2657	<p>Sign in and out items from the cages are of the stores. Regular Compliance checks to take place to ensure new processes are being adhered to.</p> <p>IT access reports to be run regularly.</p>	H	01/07/2019	-	1	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Individual Schools									
Ysgol Penyffordd Risk Based Thematic Review 2017/18	2249	Monitor the agreed responsibilities of the outsourced Data Protection Officer via the Service Level Agreement, when updated SLA is received.	M	31/12/2018	31/07/2019	7	24/04/2019	The DP contract is discussed as an agenda item at GB and will be discussed at Consortium, several schools have reported difficulty in contacting provider and other options are being reviewed. HT and Senior staff have all had DP training and would seek advice from the Council.	
Risk Based Thematic Review 2018/19 - Hawarden Village	2506	All orders raised will be appropriately authorised to ensure a clear audit trail exists.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - Hawarden Village	2507	All orders raised will be appropriately authorised to ensure a clear audit trail exists.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic	2524	The school will ensure that an appropriate person is	M	31/07/2019	-	0	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Review 2018/19 - Ysgol Merllyn		appointed to the role of Data Protection Officer in line with the Act.							
Risk Based Thematic Review 2018/19 - St David's High	2531	A Scheme of Delegation will be produced and approved by the governing body in line with the controls in place.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - St David's High	2532	A Terms of Reference for the Performance Management panel will be created and approved by the governing body.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - St David's High	2533	The approval of school policies will now be specifically listed within the governors meeting minutes to ensure a clear audit trail exists.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - St David's High	2534	A Document Retention Policy will be created, in line with the Information Asset Register and approved by the governing body.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review	2535	The schools Acceptable Use Policy will be shared with all members of staff and	M	30/06/2019	31/07/2019	1	09/07/2019	Update from Andrea Brown 02/07/19 – Awaiting some members	

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
2018/19 - St David's High		agreement to the conditions will be obtained.						of staff to sign the ICT acceptable Use Agreement. These will be chased up.	
Risk Based Thematic Review 2018/19 - Trelogan	2539	A signed copy of the Service Level Agreement has now been obtained. Compliance checks against the agreement will be undertaken during the summer term.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - Trelogan	2541	The School will operate to the Council's guidance on Scheme for Financing Schools and Schools Financial Procedures and seek approval from the Governing Body.	L	10/06/2019	-	1	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - Trelogan	2542	A Scheme of Delegation will be produced and approved by the governing body in line with the controls in place.	L	10/06/2019	-	1	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 -	2544	The Acceptable IT Use Policy will be updated and approved by the governing body. The policy will be	M	31/07/2019	-	0	No update provided	No update provided	No update provided

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Hawarden Village		shared with all students and staff and signatures will be obtained accepting the conditions.							
Risk Based Thematic Review 2018/19 - Owen Jones	2547	The Privacy Notice will be amended to include School Suppliers or Catering and Leisure Providers which will cover NEWYDD and AURA.	L	31/07/2019	-	0	No update provided	No update provided	No update provided
Risk Based Thematic Review 2018/19 - Hawarden Village	2572	The school will arrange for the Service Level Agreement to be signed by both parties.	L	30/06/2019	31/07/2019	1	09/07/2019	Update from Sue Leonard 04/07/19 – Currently due to renew SLA with David Bridge – new signed SLA will be sent ASAP	
Risk Based Thematic Review 2018/19 - St David's High	2578	The school will arrange for the Service Level Agreement to be signed by both parties.	L	30/06/2019	31/07/2019	1	09/07/2019	Update from Andrea Brown 02/07/19 – I have emailed and spoken on the phone to David Bridge - He has said he will send me a signed copy. Still awaiting copy of SLA. Chaser email sent.	

Actions Older than 6 months from Original Due Date

Appendix H

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Chief Executives									
Risk Management 2016/17	2004	<p>Service Plans should include operational risks / emerging risks in accordance with the guidance in the Council's Risk Management Policy & Strategy.</p> <p>This needs to include:</p> <ul style="list-style-type: none"> • More immediate and visible reporting of risk; • Clarity of roles around the escalation of risk; • Appropriate responsibility for agreed risk mitigations. 	M	31/03/2018	01/12/2019	20/08/2019	<p>Update from Karen Armstrong 20.08.2019 – Risk reporting for strategic reports as from September 2019 will give a greater profile for risk identification and mitigation.</p> <p>Training and awareness is taking place August to October to ensure that all report writers are aware of the improvements.</p>		<p>Business Plans have been revised for 2018/19 to cover a 3 year period. Alongside these are the more operational Service plans at Service or Team level.</p> <p>All service plans are to include operational and emerging risks, with clear responsibilities for risk mitigation.</p> <p>The escalation protocol for risks has been established.</p> <p>Risk will be given a higher profile on strategic reports.</p>
Education & Youth									
Youth Justice 2016/17	2045	Devise a contingency business case to	M	31/03/2018	31/10/2019	15/09/2019	A business case has been submitted and	Ann Roberts has submitted a Business	Youth Justice 2016/17

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		identify and mitigate risks against statutory and non-statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief Executive.					approved by Chief Officer and is being progressed by Claire Homard in responsible officer's absence.	Case to Chief Officer Claire Homard and Chief Executive Colin Everett for consideration.	
Governance									
PCIDSS Compliance (2015/16)	1516	The officer working group should ensure that the self-assessment is completed drawing on the full range of professional expertise and	H	31/12/2016	29/07/2019	15/08/2019	The Council has implemented the necessary changes to ensure compliance with web payments and with payments taken via kiosks in Connects Centres. There is a	Progress is being made with this implementation but It will not be fully complete by the target date. On this basis, I will move the push the target date back again.	The completed detailed SAQ'S will be completed in Q1 of 2019/20 Revised workforce procedures have now been introduced as part of managing risks

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		experience of the group.					remaining area of non-compliance with payments taken over the phone that will require new software. The council is looking at how many licences it needs and whether to simply divert some payments from phone to web prior to purchasing and implementing the new software. If/when funding is agreed the council will be able to commission a software supplier and establish a firm date for implementation and thus achieving compliance		associated with PCIDSS (aligned to another audit recommendation) and work to complete the SAQ'S will now commence in January 2018 as part of a join
Flintshire Connects (2017/18)	1505	Services accessed by Flintshire Connects cannot always be delivered in full. A fundamental review of all customer facing services will be undertaken to explore the best future method of delivery, including	M	30/09/2017	31/03/2020	02/05/2019	A fundamental review of all customer facing services has not commenced as the priority for Customer Contact is telephone access to Council services. The Customer Service Strategy is aligned to the Customer Work stream of the Digital Strategy and the current	The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both	A Programme Manager to lead this transformation project has now been appointed.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>face to face, through Connects centres backed up by feasibility studies for areas where greatest efficiency could be achieved. This review will look in the first instance at service delivery methods across all Portfolios and assess if they are sufficiently lean and a decision made on what services could be delivered through Connects without overlap and duplication. Following the review a strategy will be formulated on how services will be delivered in the future.</p>					<p>focus is on merging Contact Centre teams and relocating a single team at Ty Dewi Sant, Ewloe. The decision to transform telephone contact superseded the Audit of Flintshire Connects and resources have had to be reprioritised. A review of face to face services is a commitment within the Customer Services Strategy and this acknowledges the work undertaken by Audit. It is important that the face to face services delivered by Flintshire Connects are appropriate in order to support our most vulnerable customers. A new post has been established within Customer Contact and the Customer Contact Manager is expected to be recruited by the end of May 2019. This person will have managerial responsibility for</p>	<p>telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions. It has also identified tasks that could be better delivered by Connects and release back office efficiencies.</p> <p>The work completed has identified that the delivery of the Customer Service Strategy and the Customer Workstream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the council is beyond what the review group can deliver in the timescales required. It has been agreed that a dedicated resource is required to programme manage this transformational project going forward and work</p>	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
							Flintshire Connects and Contact Centre. This role will oversee the successful merger of Contact Centres team and after a period of stability will be able to focus on undertaking a fundamental review of customer facing services as described in the audit recommendations.	is now underway to recruit to this position so that the work required can be driven forward.	
Flintshire Connects (2017/18)	1514	Services are not always being delivered in the most efficient ways. Services delivered through Flintshire Connects Centres will be evaluated for the most appropriate, efficient and effective delivery methods.	M	30/09/2017	31/03/2020	02/05/2019	Following this audit and the revision of the Customer Service Strategy a Customer Service Strategy Review Group was formed and tasked to begin reviewing all customer contact across the Council with a focus on how we currently deliver services (face to face, telephone and digital) and looking at the aspirations of how we could deliver differently to ensure we are utilising the most appropriate channels for services/customer	The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions.	A Programme Manager to lead this transformation project has now been appointed. The customer transformation work this post will lead on is a three year project. For this reason the revised implementation date has been amended to 01.09.19 where a more detailed update on both work completed and planned works for future will be available.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
							contact.	<p>It has also identified tasks that could be better delivered by Connects and release back office efficiencies.</p> <p>The work completed has identified that the delivery of the Customer Service Strategy and the Customer Work stream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the council is beyond what the review group can deliver in the timescales required. It has been agreed that a dedicated resource is required to programme manage this transformational project going forward and work is now underway to recruit to this position so that the work required can be driven forward.</p>	
Procurement	1649	The supplier performance	M	31/03/2018	31/10/2019	17/04/2019	To promote the current functionality would be	With respect of action 1649, it is still a work in	The Supplier & Contract Performance

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
2016/17		management template is now available in Proactis for completion by contract officers. Contract officers will receive a reminder from Proactis to use the contract management module. All relevant contract officers should receive notification so they know the supplier performance management template is available and must be used.					counterproductive in light of the need to re-train officers when new product release is launched.	progress, due to awaiting on PROACTIS to develop their product to allow more streamlined functionality to allow performance questionnaires to be undertaken. This has now been done a few weeks ago. We are also seeking clarifications from the Procurement Manager in how she wants to undertake contract / supplier performance management going forward in the light she is revising the CPRs as well.	Management module within the PROACTIS system is currently being enhanced with new functionality that is due to be released for use before the end of this calendar year. Therefore, the Council needs to take stock of the new functionality when it becomes available before we promote and remind officers to use the new performance management module. To promote the current functionality would be counterproductive in light of the need to re-train officers when new product release is launched.
Joint Corporate Procurement Unit 2017/18	2253	Our review of Governance arrangements identified; • There is inadequate scrutiny of JCPU objectives and outcomes by	M	31/10/2018	21/12/2019	13/05/2019	CPR's are in the process of being revised, currently out for consultation but there may be further changes required as a result of Brexit. No immediate risk to be managed as existing CPR's will	CPRs have been re-drafted and are being considered by Chief Officer Governance	CPRs have been re-drafted particularly in relation to variations, extensions and exceptions, but the opportunity has been taken to make other changes to the Rules to update them. This has

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>Joint Procurement Board (JPB) and by relevant Council committees to address lack of progress with achieving the primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1).</p> <ul style="list-style-type: none"> • Delays in the alignment of procurement strategy and procurement activity across the two Councils. Recent changes, e.g. board membership and corporate priorities, means that the strategy contains out of date information (1.2). • Limited processes in 					remain in place whilst the revision is on		included changes to reflect Brexit and to emphasise the importance of local supplier opportunities (so that for example, the emphasis on using frameworks has been removed). The revised CPRs are being considered by Officers prior to a consultation. In addition, some further changes may be required to reflect procurement arrangements post Brexit and also the transitional arrangements.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>place for measuring and recording efficiency savings achieved through collaborative procurement. There is no evidence that efficiency savings and benefits have been reported to the JPB (1.3).</p> <ul style="list-style-type: none"> Limited evidence of reporting of KPI's to the JPB / no robust targets in place for KPI's (1.4). Insufficient systems for recording and monitoring the split of procurement staff time across the two Councils (1.5). Meetings of the JPB not taking place on a regular basis, 							

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>agendas for the JPB meetings not prepared and circulated in advance of meetings and JPB minutes not available for all meetings / minutes not circulated on a timely basis (1.6).</p> <ul style="list-style-type: none"> Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and/or Councils) by the JCPU to ensure opportunities for efficiency savings through collaborative procurement exercises are identified (1.7). Due to limited availability of data, monitoring of contract end 							

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		dates by the JCPU cannot take place to ensure opportunities for efficiency savings through collaborative procurement or alternative procurement models are appropriately explored (1.8).							
Legal Case Management System 2017/18	2361	Discussions should be held with Information Compliance Officer in IT Business Services with a view to ensuring that the Iken System is compliant with the General Data Protection Regulations (Data Protection Act 2018).	M	30/11/2018	13/12/2019	05/08/2019	The Iken case management system is being upgraded and the upgrade will include a GDPR toolkit which will help this process. Upgrade has been delayed until November 2019.	The Collaboration have agreed to purchase an upgrade to Iken and this will include a GDPR tool which aims to move towards Iken being GDPR compliant.	
Legal Case Management System	2230	To document the objectives and purposes for the use of the Iken	M	31/01/2019	29/11/2019	05/08/2019	Collaboration have purchased an upgrade to the Iken system, the implementation of which		

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
2017/18		System. These objectives should be incorporated into the new procedure notes. Periodically review progress against these objectives.					had been delayed until early November. The project manager is working with the collaboration with a view to reinforcing the principles and objectives of the Iken system.		
Housing & Assets									
SARTH 2017/18	1995	Controls relating to SLA adherence require enhancement. Investigate system developments through the utilisation of new system codes to assist with the automation of cancellations due to non-receipt of evidence. KPIs to be set to measure adherence to process.	L	29/06/2018	28/12/2019	10/05/2019	<p>The majority of the issues identified with the CRM Integration works have now been resolved and seem to be working well. The service is noticing a partial reduction in processing time and as such more focus is now being applied to ensuring other tasks are completed within the SLA guidelines. This will be closely monitored by the Housing Access and SARTH Team Leader.</p> <p>The solution implemented still requires further work</p>	<p>Integration work was delayed and went partially live in early February 2019. There are faults with the implementation and these have been reported to ICT and are being worked through with Capita. The solution implemented still requires further work and therefore released the expected capacity to undertake other duties.</p> <p>Without additional resource it is not possible to fully adhere to SLA timescales and maintain this performance level until</p>	Low risk (green)

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
							and a meeting has been scheduled to scope these works with Capita. As the solution does not yet meet all the initial requirements it has therefore not fully released the expected capacity to undertake all the other duties. Whilst there will be an improvement in performance against SLA it is not possible to guarantee full adherence to all SLA timescales and maintain this performance level until all the integration work is complete.	the integration work is completed and working correctly.	
DFG 2016/17	2024	The current Private Sector Housing Renewal and Improvement Policy is out of date and was due for review by 30 June 2015. The policy also does not align to current practices in operation within the service. An example of this is	M	30/06/2018	31/10/2019	22/05/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members. The revised policy has been drafted and will be tabled at Informal Cabinet on Tuesday 30th April 2019. This	The Policy will be drafted once the service has been realigned and will reflect the recommendations from the WG consultation on Housing Adaptations Service Standards. Due to the timetable of Overview and Scrutiny committees, the next Cabinet meeting to receive this policy will be	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		the condition of the DFG Relocation Grant where the property must be occupied by the applicant as their main residence for a period of 5 years. Currently there is no process to facilitate the measurement or assessment of this condition.					will then be followed by consultation with Community and Enterprise and Health and Social Care Scrutiny committees at the appropriate stage in the scrutiny cycle. The final stage will be to take the policy to Formal Cabinet for adoption and ratification - date not yet known as this will be dependent on the agenda availability of the scrutiny committees. - Action can be set to complete	22 October.	
People & Resources									
Payroll 2017/18	2218	Data Protection and GDPR Compliance A process to remove leaver information from i-Trent in line with the Retention Policies and GDPR has not been implemented. Management have not been able to provide a detailed		30/09/2018	31/01/2020	18/04/2019	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. I have requested 30.04.18 to take into account that possibility.	Conflicting priorities within the team continue to prevent the required further testing of the MHR GDPR software being fully undertaken. Pauline (Connolly) has identified a potential defect and has raised the issue with MHR.	Due to the departure of the Payroll & Systems Team Leader, significant resources have been allocated to working with him prior to his leaving in order to gain an understanding (through knowledge sharing) of the tasks he completed, in preparation for undertaking those duties, particularly those

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		plan of what activities have been completed to assist with demonstrating adherence to Data Protection requirements. The consequence to the Council of non-compliance will be greater with the introduction of GDPR in May as the Council may be subject to fines.							relating to Pension matters. This taken and will continue to take-up a considerable proportion of my and the Systems & Data team's time in the short-term, until and beyond a Pensions Officer and a new Payroll & Systems Team Leader having been appointed in post. I have requested a relatively long extension of the completion date in order to reflect the anticipated further delay in FCC testing the functionality but also to make allowances for possible further defects that may be found during testing that may result in a further delay whilst MHR rectify.
Planning and Environment									
Section 106 15/016	313	Update of SPG 13 Open Space Requirements	M	31/07/2016	30/09/2019	13/03/2019	The revised SPG has not been completed whilst work on the production of the LDP is prioritised.		

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Section 106 Follow Up 2017/18	2232	<p>The Section 106 working group was tasked with considering;</p> <p>‘Section 106 linkages across the Authority, the information needs of each service area, and the information currently held by service areas to determine where there is scope for efficiencies through the sharing of information (including the scope for sharing information on the Planning DEF database)’.</p> <p>The potential for use of the DEF system to manage s106 balances was considered and subsequently discounted. A piece of work was subsequently undertaken to look at other systems</p>	M	31/10/2018	31/10/2019	13/03/2019		Business case for the new back office has been developed and procurement is underway with a view to implementing in September 2020.	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>which could be used for the management of s106 balances (together with the management and enforcement of all legal agreements across the portfolio).</p> <p>A capital bid was submitted for new software in December 2017 but was not successful.</p> <p>In the absence of a central system for the management of s106 balances, suites of spreadsheets are maintained by services impacted by s106 across the Council. Whilst the primary spreadsheet is maintained by Finance, s106 spreadsheets are also maintained by Planning Enforcement and Education (as the data they require differs from the data</p>							

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		maintained by Finance). Whilst the use of spreadsheets within each service ensures appropriate management of s106 balances there is clearly duplication of effort and scope for the achievement of further efficiencies through the streamlining of processes.							
Social Services									
Safeguarding Adults at Risk 17/18:	2366	Strategy Meeting timescales in the safeguarding case file audit template will be reviewed for appropriateness. Continue to review and monitor outcomes against the timescales defined within the safeguarding case file audit process.	L	31/12/2018	01/12/2019	14/05/2019	The initial date was included following the closing meeting, but was changed prior to the final report being issued, recognising that the Christmas closedown would impact on the ability to implement this action within the initial timescale.	This action is still not able to be progressed for a number of reasons. An internal file audit is due within the next month which will give data regarding average timescales for strategy meetings to be held. However, we are currently awaiting the final version of the new All Wales Adult and Children's Safeguarding	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
								procedures which will bring some clarity to timescales for strategy meetings in adult safeguarding. The procedures are giving consideration to 'virtual strategy meetings' rather than face to face meetings. Timescales for strategy meetings are still not a KPI which is measured. I am satisfied that timescales are met where possible given limitation of resource and increase in referrals.	
Safeguarding Adults at Risk 17/18:	2369	Clearance of backlog of AP reviews which remain outstanding more than six weeks after the Strategy meeting date. Further development of file review and close down processes to ensure they are more streamlined and efficient.	M	31/12/2018	30/09/2019	01/07/2019	The initial date was included following the closing meeting, but was changed prior to the final report being issued, recognising that the Christmas closedown would impact on the ability to implement this action within the initial timescale.	Backlog of reviews has been cleared. Minutes template has been amended to ensure actions from strategy meetings are measurable and chair is clear about which actions are to be reviewed. Lead practitioner us identified to follow up the actions 6-8 weeks after a review. This now the	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>Following the development of review process it will be ensured that AP reviews are picked up within the case file auditing tool to develop consistency.</p> <p>Development of internal performance indicators to allow ongoing monitoring of the timeliness of AP reviews against the six week internal timescale.</p>						<p>person who undertook the s126 enquiries initially.</p> <p>Next steps are amending the file audit tool to include reviews and making changes PARIS to improve the review document.</p>	
External									
CPF Investment 2016/17	1943	An Operational Plan will be devised to assign roles and responsibilities for the core functions within the Clwyd Pension Fund team. This will assist with the identification of single points of failure within the team. Individuals to	M	31/12/2017	31/03/2019	01/04/2019	<p>Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section.</p> <p>The 2018/19 Business Plan includes a structure review of the Finance Team. Work is still ongoing with HR to finalise the structure and carry</p>	<p>Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section.</p> <p>New accountant appointed start date 1st April 2019 Investment trainee post advertised interviews to be held mid-April.</p>	The risks are being managed by outsourcing essential work to third parties.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		be trained outside of their core role in order to facilitate the delivery of service in the event of long term absence or attrition. Succession planning will also be considered given the relative age of individuals completing these functions relative to retirement age.					out recruitment. This should be substantially complete in Q1 2018 but full completion may take to Q3 2018.		

Investigation Update

Appendix I

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	25/05/2019	An allegation has been received concerning the governance arrangement of the Governance Body at a School.
1.2	25/05/2019	A referral was received concerning the job evaluation of a position.
1.3	25/05/2019	Internal Audit has been asked to look into a license agreement.
1.4	25/05/2019	Planning Application
1.5	01/08/2019	A referral has been received concerning the accuracy of an individual's employment records
2. Reported to Previous Committees and still being Investigated		
2.1	03/01/2019	A whistleblow was received concerning a Council contract. The investigation is ongoing.
2.2	16/10/2018	A complaint was received concerning the awarding of contracts where there is a potential conflict of interest of a member of staff with a contractor. The investigation is ongoing.
2.3	20/08/2018	An allegation was received concerning the awarding of work to a company being run by a former employee of the Authority. The investigation is ongoing.
3. Investigation Completed		
	Nil to Report	

Internal Audit Performance Indicators

Appendix J

Performance Measure	Qtr 1 19/20 (as at 24/5)	Qtr 2 19/20 (as at 19/8)	Target	RAG Rating	
Audits completed within planned time	80%	89%	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	10	6	20	G	↑
Average number of days from debrief meeting to the issue of draft report	4	18	5	R	↓
Days for departments to return draft reports	6	0	7	G	↑
Average number of days from response to issue of final report	3	1	2	G	↑
Average number of days from end of fieldwork to issue of final report	22	33	34	G	↓
Productive audit days	78%	67%	75%	A	↓
Client questionnaires responses as satisfied *	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires #	40%	0%	80%	R	↓

Footnote:

*	Satisfaction of client questionnaires returned relating to previous periods.
#	Zero questionnaires received relating to quarter 2 work due to the timing of final reports being issued. The method for calculating this PI currently does not take into account questionnaires returned from previous periods. The method of calculating this PI will need to be reviewed.

Key

R	Target Not Achieved	A	Within 20% of Target	G	Target Achieved
↑	Improving Trend	→	No Change	↓	Worsening Trend

Internal Audit Operational Plan 2018/19 – Carry Forward

Appendix K

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Corporate			
Income from Fees and Charges / Efficiency Savings	H	On Hold	On hold pending the completion of the consultancy work – transferred to 19/20 plan
Declaration of Interests	H	Complete	Interim Report Issued
Education & Youth			
School Funds	H	Complete	
Governance			
Cloud Computing	H	In Progress	
Procurement - Contract Monitoring (Joint Working - Denbighshire)	H	Draft report	Management Comment Stage
GDPR	Annual	Draft report	Management Comment Stage
Housing & Assets			
Empty Property (Void) Mgt	M	In Progress	Scope of this has changed to provide a commissioned advisory service to support a lean review.
New Homes - Contract Management	M	Complete	Waiting for management comments
Property Maintenance	M	In Progress	
Technology Forge (TF)	M	Draft Report	Management Comment Stage
Main Accounting - Accounts Receivable, including Corporate Debt Management	Annual	In Progress	
People & Resources			
Main Accounting - Accounts Payable (AP) and P2P	Annual	Draft Report	Management Comment Stage
Main Accounting - Accounts Receivable (AR), include Debt Management	Annual	In Progress	
Appraisals	H	Complete	
Project Apple	New	Complete	
Planning, Environment & Economy			
Disabled Facility Grants (DFGs)	Follow Up	Ongoing	Oversight board
Social Services			
Safeguarding - Children's	M	In Progress	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Social Services Financial Processes	Follow Up	Complete	
Streetscene & Transportation			
Fleet Management	M	Draft Report	Management Comment Stage
Highways - Cost Recovery	H	In Progress	
Regional Transport	M	In Progress	
Alltami Stores	Follow Up	Complete	

Internal Audit Operational Plan 2019/20

Appendix L

Audit	Priority	Status of Work	Supporting Narrative
Corporate			
Business Planning, Risk & Performance Management	H	In Progress	To include Impact Assessments
Voluntary Sector Grants - Revised Funding Arrangements	H	In Progress	
Integrated Impact Assessments	M	Combine	Combine with Business Planning, Risk & Performance Management Audit
Business Continuity	M	Not Started	Quarter 4
Use of Consultants	Annual	Not Started	Quarter 3
Education & Youth			
Schools Admissions, Allocation, Unfilled Places, Change in Demographics	H	In Progress	
Schools Budgeted Licenced Deficit	H	In Progress	
Early Entitlement	M	Not Started	Quarter 3
Risk Based Thematic Reviews, including CRSA	Annual	Not Started	Change of approach to full school audits
Education Grant – Education Improvement Grant (EIG)	Annual	No Longer Required	As confirmed by GwE
Education Grant – Professional Development Grant (PDG)	Annual	Complete	
Education Grant – School Uniform Grant	Annual	In Progress	
Governance			
Procurement Hardware and Software	H	Not Started	Quarter 3
Community Benefits (Social Value)	H	Not Started	Quarter 4
Enforcement Agents	M	Not Started	Quarter 4
Digital Strategy	Advisory	On going	
PCIDSS Compliance - Follow Up	Follow Up	Not Started	Quarter 4
Data Protection (GDPR) Compliance	Annual	Not Started	Quarter 4
Council Tax and NNDR (incl. grant)	Annual	Not Started	Quarter 3
Housing & Assets			
Housing Rent & Arrears - (and impact of UIC)	H	Not Started	Quarter 4
Land - Ownership, Surplus to Requirements & Disposal	H	In Progress	
Right to Buy (buyback) / Home Loans	M	Not Started	Quarter 4

Audit	Priority	Status of Work	Supporting Narrative
Housing Benefits (including Subsidy Grant)	Annual	Not Started	Quarter 3
Care and Repair SLA	New	In Progress	
Framework Value for Money	New	Not Started	Quarter 4
Supporting People (grant)	Grant	Completed	
Support People (grant claim assurance)	Grant	In Progress	
Voids – Lean Process	New	In Progress	Commissioned work
SARTH	Follow Up	Not Started	Quarter 4
People & Resources			
Corporate Grants	H	In Progress	
Capital Programme	H	In Progress	
Write Offs	M	Not Started	Quarter 4
Financial Management Accounting within Portfolios	M	In Progress	
Main Accounting - Accounts Payable (AP) and P2P	Annual	Not Started	Quarter 3
Main Accounting - Accounts Receivable (AR), including Corporate Debt Mgt	Annual	Not Started	Quarter 3
Main Accounting - General Ledger (GL)	Annual	Not Started	Quarter 3
Method Statements	Advisory	Ongoing	
Budget Planning Challenge	Advisory	In Progress	
Corporate Credit Cards	New	Draft Report	
Notification of Leaver to Clwyd Pension Fund	H	Not Started	Quarter 3
Pay Deal 19/20	H	In Progress	
Project Apple	H	Not Started	Quarter 4
Organisational Ethics and Values	M	Not Started	Quarter 4
Payroll	Annual	Not Started	Quarter 3
Planning, Environment & Economy			
Communities4work (grant) & C4W Plus Grant	H	In Progress	
Flood Alleviation Scheme	H	Not Started	Quarter 3
Pest Control	H	Not Started	Quarter 3
Climate Change / Carbon Reduction	M	Not Started	Quarter 4
Home Improvement Loans	M	In Progress	

Audit	Priority	Status of Work	Supporting Narrative
Social Services			
Flying Start - WG Funding	H	In Progress	
Foster Care (Payments to Carers)	H	Not Started	Quarter 4
Sessional work	H	Not Started	Quarter 4
Collaborative Work / Partnerships	M	Not Started	Quarter 3
Client Finance, (Deputyship) Receivership & including Community Living	M	Not Started	Quarter 4
Streetscene & Transportation			
Highways - Condition of infrastructure	H	Not Started	Quarter 2
Concessionary Travel including Bus Services Support (grant)	H	Not Started	Quarter 2
Parc Adfer	H	Not Started	Quarter 4
School Bus Passes	H	In Progress	
O Licence	M	Not Started	Quarter 4
Community Transport	M	Not Started	Quarter 4
Garden Waste Charges Analysis	New	Complete	
Waste Management Service	M	Not Started	Quarter 3
External			
North Wales Residual Waste Project - Contract Management	H	Defer to 20/21	Defer to Qtr1 2020/21 due to delay in commission
Pensions Administration & Contributions	H	Not Started	Quarter 3
SLA - Aura - 20 days	Annual	Not Started	Quarter 3
SLA - NEWydd - 10 days	Annual	Not Started	Quarter 3
Advisory / Project Groups			
New Flare System Development Group	Ongoing	Not Started	
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Not Started	
E Procurement Working Group	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	

Audit	Priority	Status of Work	Supporting Narrative
Corporate Data Protection Group	Ongoing	Ongoing	
County Hall Campus Working Group	Ongoing	Not Started	
North Wales Residual Waste Project	Ongoing	Ongoing	
Financial System	Ongoing	Not Started	

Glossary	
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.
Annual (System 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.
Advice & Consultancy	Participation in various projects and developments in order to ensure that controls are in place.
VFM (Value For Money)	Audits examining the efficiency, effectiveness and economy of the area under review.
Follow Up	Audits to follow up actions from previous reviews.
New to Plan	Audits added to the plan at the request of management. All new audits to the plan are highlighted in red.
Audits to be Deferred	Medium priority audits deferred. These audits are highlighted in green within the plan.