Flintshire Internal Audit

Progress Report

November 2019
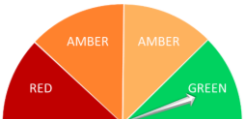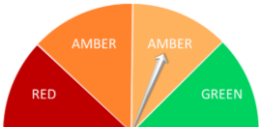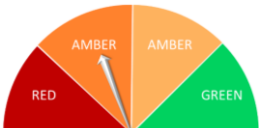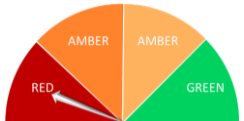
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Levels of Assurance – Standard Audit Reports   Appendix A

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	**Strong controls in place (all or most of the following)** • 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 Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.
	Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.
Amber Green – Reasonable	**Key Controls in place but some fine tuning required (one or more of the following)** • 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 Conclusion: key controls generally operating effectively.
	Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.
Amber Red – Some	**Significant improvement in control environment required (one or more of the following)** • 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. Conclusion: key controls are generally inadequate or ineffective.
	Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.
Red – Limited	**Urgent system revision required (one or more of the following)** • 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. Conclusion: a lack of adequate or effective controls.
	Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.

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 September 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
55-2018/19	GOV	DPA 2018 Compliance	Risk Based	AR	2	1	1
10-2018/19	S&T	Highways – Cost Recovery	Risk Based	AR	3	2	0
47-2018/19	GOV	Contract Monitoring	Risk Based	AR	0	8	0
29-2019/20	P&R (F)	Company Credit Cards	Risk Based	AG	0	2	4
48-2018/19	GOV	Joint Procurement Unit Follow UP	Follow Up	AG	0	0	0
50-2018/19	P&R (F)	Main Accounting AR (2018/19)	System Based	AG	0	4	0
AC 04-2019/20	SS	Social Services Pre Paid Cards	Advisory	Advisory	-	-	-
42-2019/20	PE&E	Home Improvement Loans (Part 1)	Advisory	Advisory	-	-	-
15-2019/20	P&R (F)	Financial Management Accounting with Portfolios	Advisory	Advisory	-	-	-
AC 02-2019/20	H&A	Voids – Lean Review	Commissioned	Advisory	-	-	-
AC 03-2019/20	S&T	Garden Waste Charges Analysis	Advisory	Advisory	-	-	-
44-2019/20	Corp	Use of Consultants	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					1	1				0
Education & Youth	1	2	2		1	6	4	14	11	29
Governance		2	1		1	4	2	9	1	12
Housing & Assets			1		1	2		2	3	5
People & Resources			2		3	5		6	4	10
Planning, Environment & Economy					2	2				0
Social Services				1	2	3			2	2
Streetscene & Transportation		2			1	3	4	6	1	11
External					1	1				0
Total	**1**	**6**	**6**	**1**	**13**	**27**	**10**	**37**	**22**	**69**

Footnote:	
Red Assurance:	Argoed High School
Amber Red Assurance:	School Funds – Overall; School Funds – Broughton Primary School; Alltami Stores Follow Up, DPA Act 2018 Compliance; Contract Monitoring and Highways Cost Recovery

Amber Red Assurance Opinions   Appendix D

Governance - Data Protection Act 2018 - Compliance

Areas Managed Well	Areas Identified for Further Improvement
• The governance arrangements to monitor and manage compliance are in place, both operationally with the Data Protection Representatives and Managerially with the Chief Officers and the Project Board. • Annual reminders are issued to asset owners to clarify and confirm assets contained within the Information Asset Register (IAR) still belong to them and the data is correct. • Each Portfolio has drawn up an action plan to identify their current position with regard to DPA. These are reviewed and challenged by the Project Board. • The DP Representatives continue to support, promote and manage DP issues within their Portfolios. • A large exercise to review all E-form Privacy Notices was carried out to ensure compliance with the DPA 2018, this was reported to the Project Board.	Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. Our review identified: • Agreed Management Action: The current options for Data Protection training available to staff should ensure sufficient training exists to enable staff to comply with the DPA 2018. Ensure these are the only options are available for staff to update within iTrent. Categories of DP training attached to staff posts should be correct and reflect the correct level of DP training required. Consistency of training for staff in the same positions across teams. Staff should be trained and receive refresher training in the correct category of training stated. Training should be up to date and staff and Managers have an obligation to ensure this is carried out **Agreed Management Action:** Review DP Training. Agree process with HR for changing once portfolios have signed off correct training levels. Review ITrent for DP, and new post creation process to ensure DP is mandatory. **Due date for this action:** December 2019. • The IAR is not up to date when services change from one portfolio to another resulting in services detailed under incorrect Portfolios. **Agreed Management Action:** Further analysis of each system is required. **Due date for this action:** March 2020 • All Privacy Notices should comply with the Data Protection Act 2018, both electronic, non-electronic and automated telephone messages via the Council's main contact numbers. Privacy notices relating to other Councils but whose data is processed via Flintshire should be available should a customer request one, i.e. Housing Solutions Team. **Agreed Management Action:** Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets. **Due date for this action:** December 2019 • 65 systems within the individual rights database, 30 systems are DP compliant and 35 systems are not fully DP compliant. Of the 35 systems, 8 of the systems have not completed any testing sheets. **Agreed Management Action:** The Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets. **Due date for this action:** December 2019

Streetscene and Transportation – Highways Cost Recovery 2018/19

Areas Managed Well	Areas Identified for Further Improvement
• Documented procedures are in place for the reporting, identification, repairing and recovery of cost for damaged street furniture. • A master spreadsheet is used for monitoring all incidents reported and details the stages required for obtaining the recovery of costs. • Manual and electronic records are also held for each reported incident which both teams can access as each claim progresses. • Inspections are appropriately undertaken for all reported incidents. • The Highways Engineers are appropriately qualified in the undertaking of highways inspections / valuations and this was a requirement for the appointment of the role. • Insurance settlement offers for recovery claims are appropriately approved by the Finance Manager for Streetscene.	• Non-compliance with procedures was identified and there was a breakdown in the process and inconsistent understanding of responsibility for issuing invoices. There is a risk to the Council that a significant amount, potentially up to £100k, of income due may not have been recovered due to the processes not being followed. **Agreed Management Action:** The service will review how the process for identifying and recovering costs is being managed. Effective controls will be in place to simplify the process and ensure that all income due is monitored and recovered. **Due Date for this action**: 31/12/2019 • The recovery of claims was not being pursued and this was due to costs not being recorded, invoiced, not generated and pursuance not made. There is a risk that the service may have failed to recover income due to Council incidents are not managed appropriately in line with the procedure within a reasonable timeframe. **Agreed Management Action:** All claims will be reviewed and updated to ensure a clear audit trail exists and all outstanding claims will be pursued through to completion. **Due Date for this action**: 31/12/2019 • The reconciliation of income to repair costs is not undertaken on a regular basis. Variances were identified in the reporting of costs recovered to senior management due to inaccurate calculations used and incomplete information being held. **Agreed Management Action:** A reconciliation exercise will be undertaken on a regular basis of the income received and checks will be made to ensure the accuracy of data being reported. **Due Date for this action**: 31/12/2019 • The calculation of costs for repair works was inaccurate and there is a risk that as a consequence the service is failing to recover the actual costs incurred resulting in a loss of income to the Council. **Agreed Management Action:** The schedule of rates will be updated on an annual basis to ensure that actual costs can be recovered and are accurate. **Due Date for this action**: 31/12/2019 • Non-recoverable costs are not identified by the Service resulting in any analysis of costs incurred by the Council would be incomplete. The process for writing off costs is also not documented. **Agreed Management Action:** The procedures will be updated to include the process for managing incidents where costs are non-recoverable, including the approval to write-off costs, and all costs incurred will be calculated and reported. Consideration will also be given to reviewing the costs incurred for incidents involving fatalities. **Due Date for this action**: 31/03/2020

Governance – Contract Management

Areas Managed Well	Areas Identified for Further Improvement
- Increasing number of contracts are now being added to the Proactis Contract Register. - Contract and relationship management is embedded in the day to day 'business as usual" activity carried out by services. - Appropriate and proportionate contract management activity is carried out (although this may not always be robustly documented). - Use of formal construction contracts (JCT & NEC3) provide formal construction management mechanisms. - Contract Managers are generally satisfied with the quality of the 'on the job' training they have received around contract management. - Community Benefits / Social Value routinely included in larger contracts.	- Inconsistency in contract management activity between services and portfolios. With limited sharing of knowledge, experience and best practice between services and portfolios, and no overall responsibility for the development of contract management, weaknesses in process are not being consistently addressed. **Agreed Management Action**: (a) Chief Officer, Governance to raise awareness of the weaknesses identified around contract management with the Chief Officer Team. **Due Date for this action:** 31.10.19 (b) Chief Officers to review contract management within their portfolios to ensure; ○ Staff have appropriate skills and experience, and have received appropriate training where required. ○ All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. ○ Signed contracts are in place to support all contracts on the Proactis Contract Register. ○ Contract Management activity is recorded in the Proactis Contract Management module where appropriate. ○ The evidence retained to support contract management activity is appropriate and robust. ○ Delivery of Community Benefits / Social Value is appropriately monitored. ○ Compliance with contract clauses around the use of sub-contractors is appropriately monitored. ○ Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data. Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed. **Due Date for this action:** 31.12.19 - No mechanisms for identifying high and medium risk contracts, and ensuring the robustness of contract management around these contracts. There is a risk of inadequate contract management around higher risk contracts, and lack of appropriate awareness and monitoring of the risks inherent in the delivery of these contracts. **Agreed Management Action:** (a) Inclusion of high / medium risk contracts in the operational risk register templates (currently under development). **Due Date for this action:** 31.12.19 (b) Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures. **Due Date for this action:** 31.12.19 - Without robust processes for managing and monitoring community benefits contract managers are not able to provide assurance that community benefits / social value are being appropriately delivered. **Agreed Management Action:** Cabinet approval has been received for the appointment of a new role for the management of Community Benefits / Social Value and the purchase of software to support this function. This will

Areas Managed Well	Areas Identified for Further Improvement

	ensure appropriate management of Community Benefits / Social Value to ensure;
	
	    o Development of an overarching process for the development of Community Benefits / Social Value, to allow a Council wide approach to addressing need within communities.
	
	    o Development of monitoring processes at the contract specification stage to provide a clear understanding of how Community Benefits / Social Value will be measured.
	
	    o Robust monitoring of the delivery of Community Benefits / Social Value to ensure delivery in line with contract. **Due Date for this action:** 31.12.19
	
	 • Contract Managers are relying on contract clauses to ensure the appropriate management of sub-contractors; use of sub-contractors is generally not considered as part of the contract management process. In relying solely on the inclusion of sub-contractor clauses in contracts to ensure the appropriate use of sub-contractors, without seeking assurances or evidence that these clauses have been complied with, the Council is failing to robustly manage the potential reputational risk to the Council around the inappropriate use of sub-contractors.
	
	 Agreed Management Action: To be addressed through the delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1) and the development of Contract Management training agreed at finding (8). **Due Date for this action:** 31.03.20
	
	 • Limited evidence of performance indicators being built into contracts. Whilst it is recognised that performance data requirements may not be relevant for all contracts, it is unclear if delivery of outcomes within timescale and budget alone provides the Council with the performance information needed to robustly assess the success of contract delivery and the performance of contractors.
	
	 Agreed Management Action: To be addressed through the delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1) and the development of Contract Management training agreed at finding (8). **Due Date for this action:** 31.03.20
	
	 • As a Council we do not have a complete list of all contracts we hold, impacting on the effectiveness of procurement planning and budget forecasting.
	
	 Agreed Management Action: In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1) and the development of Contract Management training agreed at finding (8); Review of the new processes for the approval of PO's over £25k by Procurement Business Partners to consider if they are robust and effective. **Due Date for this action:** 31.12.19
	
	 • Lack of functionality to share contractor performance data on Proactis. The lack of functionality to share performance data has the potential to impact on the appropriateness of procurement spend.
	
	 Agreed Management Action: A more detailed piece of work is required to establish the extent of any issue and to determine if any further action is required, this piece of work will be scoped out in conjunction with the Procurement team. **Due Date for this action:** 31.12.19

Areas Managed Well	Areas Identified for Further Improvement

	• Lack of Contract Management training. A lack of robust Contract Management training may result in inconsistency in the delivery of contract management activity and inconsistency in the evidence retained to support this activity.
	
	Agreed Management Action: Development of a formal training programme for contract managers to ensure;
	
	   o Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value.
	
	   o Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with.
	
	   o Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data.
	
	   o Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis.
	
	   o Use of the Proactis Contract Management module. **Due Date for this action:** 31.03.20

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	November 2019 Statistics			Live Actions – November 2019			Actions beyond Original due date	
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 *(including Actions No Longer Valid)*	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date *(excludes Actions with revised due date)*	Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
							See Appendix F & G	
Chief Executives *	49	46		3	0	1	0	1
Education & Youth	93	65		28	8	18	0	1
Governance *	133	110		23	3	11	7	4
Housing & Assets *	161	132		29	7	7	1	3
People & Resources	219	184	83%	35	16	8	2	4
Planning, Environment & Economy *	62	48		14	6	8	1	5
Social Services	111	102		9	4	3	2	0
Streetscene & Transportation	111	93		18	6	4	0	0
External	69	68		1	0	1	0	1
Individual Schools	137	103		34	21	2	1	0
Total	**1145**	**951**		**194**	**71**	**63**	**14**	**19**

*   **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

<div align="right">Appendix F</div>

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
Education & Youth									
Youth Justice (2016/17)	2045	Devise a contingency business case to 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.	M	31/03/2018	31/10/2018	19	15/08/2019	A Business Case has been submitted to the Chief Officer, Education and Youth and Chief Executive for consideration.	A Business Case has been submitted to the Chief Officer, Education and Youth and Chief Executive for consideration. Discussions has commenced with the Chair of Exec Board but awaiting for final budget confirmation (final grant amount from YJB pending). Discussions ongoing.
School fund 2018.19	2559	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.	H	31/10/2019	-	0	-	No update	No update
School fund 2018/19	2560	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	L	31/10/2019	-	0	-	The Insurance team have now negotiated with the Authority's insurer's that Schools Fund is insured	

		rationale for doing so.				0				therefore the recommendation is no longer relevant. This has been included in the guidance to schools and will be issued to them shortly.	
School Fund 2018/19	2561	School fund regulations to be updated and to provide guidance on measures expected to mitigate the risk of loss of funds or fraud.	H	31/10/2019	-	0	-	No update	No update
School Fund 2018/19	2589	The School Fund Regulations which include the School Fund Constitution appendix to be updated with the purpose of the fund, appropriate expenditure, administration and audit requirements.	M	31/10/2019	-	0	-	No update	No update
School Fund 2018/19	2602	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.	L	31/10/2019	-	0	-	No update	No update
School fund 2018.19	2635	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.	M	31/10/2019	-	0	-	No update	No update

School Fund 18/19	2670	•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.	M	31/10/2018	-	0	-	No update	No update
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	-	3	10/05/2019	This is being introduced by Legal and need to determine who has access	No update
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 experience of the group.	H	31/12/2016	31/10/2019	34	23/10/2019	A number of changes have already been implemented and the Council has now achieved full PCIDSS compliance for web and automated telephone payment channels following submission of SAQ's. There is a remaining area of non-compliance with payments taken over the phone (otherwise known as voice-to-voice payments) that would require major financial investment to achieve	To mitigate the low level of risk, there is still a requirement to submit an SAQ in respect of voice-to-voice payments and the workforce procedures have been updated to ensure good practice is followed by those members of the workforce who frequently take payments over the phone.

			<td style="background:red"></td>					compliance. The cost of achieving full PCI compliance, particularly with the enhanced security requirement for voice to voice payments, is currently cost prohibitive. For this reason, the Council will not achieve full PCIDSS for all payment channels and will accept the low risks associated with not achieving compliance for voice-to-voice payments in the contact centres. Where possible, customers are also directed to make payment over the web or use the Councils automated telephone payment (ATP) service.	
Procurement 2016/17	1649	The supplier performance 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.	M	31/03/2018	31/10/2019	19	17/04/2019	With respect to action 1694 it is still work in 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	The Supplier & Contract Performance 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

								also seeking clarifications from Helen Makin in how she wants to undertake contract / supplier performance management going forward in light she is revising the CPR's as well. Therefore to be on the safe side maybe a deferred implementation date of 31 October 2019 would be prudent, since I am not sure when the new CPR'S will be launched and what the expectation will be.	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.
Housing & Assets									
DFG 2016/17	2058	DFG spreadsheet not complete	M	31/05/2018	30/06/2019	17	19/08/2019	A revised completion date of 30th June is suggested to allow for this work to be completed.	There are still some outstanding issues in relation to budget reconciliation and projections which are currently being addressed.
Homelessness 2018/19	2399	Service standards to be developed and implemented across the Homeless Service.	L	30/06/2019	31/08/2019	4	26/07/2019	Draft standards have been drawn up and the service is currently undertaking wider research from customer involvement groups to ensure standards incorporate their views. The	

								service aims to have their standards in place and operational by 1st September 2019	
Property Valuations 2018/19	2449	A folder of training undertaken has started to be compiled. Monitoring of the team's compliance with the required training will be undertaken at the six monthly appraisals with sample checks in place.	L	30/09/2019	-	1	26/07/2019	Individual training folders have been set up on the L: Drive and all officers have been advised to forward authorisation and attendance of training courses to administrator.	
Homelessness 2018/19	2494	Service capacity to meet the priorities will be considered as part of the pending restructure of this portfolio.	L	30/09/2019	-	1	-	No update	No update
NEW Homes Contract Management 2018/19	2650	The Development Strategy will be aligned to the Business Plan and these will be a standard agenda on the NEW Homes Board meetings. Work will be undertaken to develop the baseline indicators for the key measures for success	L	30/09/2019	-	1	29/10/2019	This task has now been completed.	
DFG 2016/17	2024	The policy context remains unchanged. However, the details of each programme of work changes frequently as funding programmes change. A simple programme summary with eligibility criteria will be created and approved to replace this section of the policy.	M	30/06/2018	31/10/2019	16	06/08/2019	The Policy needs to follow the governance route for consultation and ratification so a revised due date has been set to reflect the timescales associated with this. Due to the timetable of scrutiny committees it the next appropriate cabinet	

								meeting to review the policy is 22 October.	
Property Valuations	2464	A reminder will be issued to the team prior to the start of the valuation process of ensuring Gross External areas of schools are used for the school valuations except where the MEA methodology should be used. The Team will liaise with the Design and Consultancy Team to ensure these figures are available to the valuers at the start of the process. Clearer documentation of any assumptions will be presented with the valuations and a sample check undertaken on the correct methodology used and clarity of information provided.	M	31/10/2019	-	0	-	No update	No update
People and Resources									
Working Time Regulations 2017/18	2120	Payroll records were examined covering a 17 week period (April 2017 to July 2017) to determine if any employee had worked on average over the maximum 48 hours as defined within the regulations. This review included identifying employees contracted hours, overtime, additional hours worked and sleep ins. The review did not include employees leave or sickness during this period and therefore the outcome is an indicator over the actual figure. A total of 106 employees were	M	31/07/2018	-	15	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 than staff. The TUs adopt the same approach. As you might expect,	

		identified as working on average over 48 hours per week from April 2017 to July 2017 and therefore in breach of the regulations.					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. 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).	

Working Time Regulations 2017/18	2123	An analysis of the 106 employees identified the majority of these employees working within two Portfolios (Social Services and Streetscene). It was established that controls are in place for monitoring working hours within these Portfolios. A review of the controls within Social Services identified weekly monitoring of working hours using contracted hours, overtime and leave. Notifications are issued to management to ensure that limits are not exceeded. It was noted that time undertaken for sleep ins is currently excluded from the monitoring and an action has been made within 4(A) on the action plan. The monitoring of Streetscene employees differs as warning levels are also reporting to management where an employee is working close to the limit and any overtime is discouraged. This has resulted in fewer breaches occurring and from September 2017 to January 2018, only one breach had occurred. Without an effective monitoring process in place across all Portfolios there is a risk that a number of breaches could occur and the Council would fail to comply with the regulations.	M	31/07/2018	-	15	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 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. 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).	
Working Time Regulations 2017/18	2201	Flintshire Council has taken a uniform approach where all employees should be working within the Working Time Regulations and promotes a work life balance across the workforce. It was noted that working time for "sleep-ins" has been excluded from monitoring within Social Services as management feel that this would have a significant impact on the service. Working to the regulations will make it difficult to maintain the current level of service for service users as many more employees would be required to cover the shifts and continuity in the level of care would be unsettled.	M	31/07/2018	-	15	-	No Update	-

		In accordance with the Working Time Regulations, Sleep-ins are recognised as working time and should be counted towards the 48 working hour limit. Exceptions to the regulations for sleep-ins would not be possible as this would then have an effect on compensatory rest periods which must be adhered to. This is an issue across a number of Council's which People and Resource are aware of. Flintshire Council will need to be continually monitored for the position and options to support compliance with the regulations.							
Main Accounting GL 2018/19	2376	Regular reconciliation of Control, Holding and Suspense Accounts is an important control to maintain integrity of accounts and detect any issues early prior to year-end. Spreadsheets detailing all the Control, Holding and Suspense Accounts are maintained by an Accounting Technician in Technical and Capital Accounting for Balance Sheet accounts and an Accountant in Corporate Finance for Revenue Accounts. Portfolios are not required to send reconciliations monthly but only for periods 6, 9, 11 and 12 and often these are in the format of a report to indicate that the reconciliation has been undertaken and that the account has balanced. We noted that for many of the	L	31/03/2019	-	7	-	No Update	No Update

		Revenue Holding, Control and Suspense accounts many of the required returns had not been received by Corporate Finance during the last financial year. We discussed these with the accountant responsible for maintaining the spreadsheet of accounts and return dates. Conflicting priorities during year end closedown added with reduced resources in-year meant not all spreadsheet entries had been completed. A decision on the process for monitoring the Revenue accounts should be made as to whether staying with the present system which results in control weaknesses or to adopt another approach. Although the main control is ensuring at the year-end the accounts are cleared and all variances resolved, this process would be more efficient if regular reconciliations are evidenced at regular intervals to ensure all appropriate actions have been taken.								
Main Accounting-General Ledger 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 agreed by Chief Officers.	L	30/06/2019	-	4	-	No update	No update

Main Accounting AP &P2P 2017/18	2620	A new system of management oversight will be introduced to review the duplicate process and the performance of the revised systems put in place.	H	30/09/2019	01/10/2019	1	03/10/2019	Discussion time required to ensure the response is attainable and manageable	
Main Accounting AP&P2P	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30/09/2019	01/10/2019	1	03/10/2019	Needs to be discussed further with the Service Managers.	
Occupational Health Unit	2477	OH will work with the Senior Manager HR & OD and senior managers in order to provide data which will provide meaningful data to portfolios. This information is likely to include: • number of referrals • number of employees who failed to attend appointment(DNA) • reason for attendance(can be linked to absence data) • waiting times for appointments In addition to providing information of portfolios, this data will be included in an OH specific dashboard presented alongside the workforce information report on a quarterly basis to CROSC (see 1, above). In terms of national statistics, there are no national reporting requirements in terms of reports	M	31/08/2019	-	2	-	No update	No update

		however FCC must show the results of Health Surveillance (HS) if requested by the Health and Safety Executive (HSE) This would be as part of HSE inspection. This information is both sent to managers on completion of HS activity i.e.- Hand Arm Vibration (HAVS) surveillance and is also held by OH								
Occupational Health Unit	2499	In the OH draft report, evidence has been provided to support a financial reduction to the provision of counselling. The cost saving has been attributed to the provision of the Employee assistance programme(EAP) Care First. OH plan to relaunch the care first awareness and in particular raise manager awareness of the service. A financial assessment will be undertaken in advance of any decision to provide an OH service to external organisations.	M	30/07/2019	-	3	-	No update	No update
Annual Leave - 2018/19	2441	Consideration will be given as to whether the Annual Leave & Bank Holiday Calculator can be reconfigured to output in hours and minutes.	M	31/10/2019	-	0	-	No update	No update
Annual Leave - 2018/19	2442	The guidance for managers will be reviewed to ensure it provides a clear conversion to real time for Etarmis.		31/10/2019	-	0	-	No update	No update

Annual Leave - 2018/19	2454	The calculation of annual leave for new starters should be reviewed and consideration given to whether this is calculated upfront and notified to Etarmis by Employment Services.	M	31/10/2018	-	0	-	No update	No update
Annual Leave - 2018/19	2455	Review existing guidance and send out a communication to line managers re-iterating that it is their responsibility to accurately calculate the changes in hours and subsequent annual leave entitlement of officers under their control.	M	31/10/2019	-	0	-	No update	No update
Annual Leave - 2018/19	2501	Review existing guidance and send out a communication to line managers re-iterating that it is their responsibility to accurately calculate the annual leave entitlement of new starters under their control.	M	31/10/2019	-	0	-	No update	No update
Annual Leave - 2018/19	2502	The calculation of annual leave for employees that have changed their hours of working should be reviewed and consideration given to whether this is calculated upfront and notified to Etarmis by Employment Services.	M	31/10/2019	-	0	-	No update	No update
Payroll & Employment Services 2018/19	2590	Documented processes around the update of revised LGPS rates and bands will be put in place.	L	31/10/2019	31/10/2019	4	19/09/2019	Paul Jones was originally assigned the Action, he did not have opportunity to complete the task prior to his leaving. He did pass his knowledge on to a	

									colleague (Andrew Adams) but not in a user guide format. I have requested that Andrew compile such a guide.	

Planning, Environment and Economy

| Planning Enforcement 2016/17 | 1892 | Discussions held with Enforcement Officers identified that no specific training is available for staff undertaking enforcement investigations and the use of FLARE. Minimal guidance was provided to a seconded employee and further on the job training was required.

There are no documented procedures in place for Enforcement Officers. There is a risk that officers would not be working uniformly and actions may be undertaken against legislation and without appropriate knowledge.

It also became apparent that there is some reluctance to fully utilise the FLARE system by staff, however these concerns have not been formally raised. | L | 30/11/2017 | 30/04/2019 | 23 | 14/01/2019 | To bring in line with action 1885.

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.

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.

Following the restructure a Senior Officer has resigned and following interviews the existing Enforcement Officer has been promoted to that role. Further advertisement and | 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. |

									interviews took place to 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	Audit testing identified a number of concerns regarding the documenting of planning enforcement referrals. • Records can be held in a number of locations (FLARE, enforcement file, shared drives) and no standard procedure existing for correctly documenting a referral. Without clear documented procedures in place it will be problematic to establish the current status of each referral, in particular for new staff. • Information recorded on the FLARE system is not kept up to date with a significant number of actions being recorded retrospectively. This makes the management of referrals difficult and in the event of staff absences the progression of each referral would not be clear. • Evidence from undertaking visits or holding discussions with persons may not always be documented depending what is	H	31/08/2017	30/04/2019	26	04/11/2019	The last two years have seen significant positive change within the enforcement team. Following the completion of the Development Management (DM) Team service re-structure, the Enforcement Officers are now embedded within the two area teams, under the management of a generic DM Team Leader (rather than working in an independent enforcement team). On-going enforcement cases are then reviewed on a regular basis with their Team Leader to ensure progress is maintained. Revised processes of	

		seen / heard. All actions undertaken in investigating a referral should be recorded to ensure a clear trail exists. • Significant reliance is place on the Enforcement Officers knowledge to establish the status of each referral. All enforcement referrals received have the potential to be challenged in a Court of Law and without a clear trail, robust procedures and documentation in place to support the actions of the Council it could be difficult to defend a decision made.						recording, monitoring and closing enforcement complaints have been put in place. To provide confidence in the practices now in place, Planning Enforcement have asked Internal Audit to check a sample of delegated decisions. The procurement for the new system is underway with the hope it will be operational by December 2020.	
Deferred Charges on Properties 2018/19	2459	There was no formalised and evidenced reconciliation carried out by the Regeneration Programme Lead between the Civica System (or equivalent financial system), the Grants & Loans spreadsheet and Land Registry charge extracts to confirm a charge was in place for all relevant properties. Testing was undertaken to ensure that there was a charge in place for all 2018 grants and loans (this was verified via Internal Audit obtaining Land Registry extracts for all the properties detailed on the Grants and Loans spreadsheet. A formalised and evidenced reconciliation against Land Registry	M	30/04/2019	-	6	-	No Update	No Update

		extracts would provide assurances that charges are in place against all relevant properties. This service has transferred over to Community and Business Protection (part of the Planning, Environment and Economy Portfolio) on 1st January 2019. Under these new arrangements the operational responsibilities have been assigned to the Health and Safety Team Leader.	M						
Section 106 - 15/16	285	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. 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. 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 the adoption of an updated	M	31/07/2016	30/06/2019	39	04/11/2019	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). 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.	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.

		LPGN 22 by 31st July 2016.							
Section 106 - 15/16	313	Leisure to discuss the inclusion of an upfront specification for play equipment in the LPGN with the Planning Policy team. This would allow specifications to be built into the planning application (as such any changes to specification would require an amended planning application).	M	31/07/2016	30/09/2019	39	04/11/2019	Given Leisure are now a separate organisation to the Council. Further consultation will be needed to ensure a joined up approach. Revised due date set was unrealistic and unachievable given circumstances reported below for LPG 13 update.	The revised SPG has not been completed whilst work on the production of the LDP is prioritised.
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	31/03/2019	31/05/2019	19	26/09/2019	Original date provided was incorrect. 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.	Smarter apps for efficient working practices are being considered in the meantime.
Social Services									
Deferred Charges on Properties 2018/09	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	L	30/04/2019	28/06/2019	6	23/10/2019	Awaiting information from on progress.	The FACT Team cannot have access to the Housing system however we have had a meeting with Legal to ensure

		or not the applicant lives in a Council owned property.							that the process is as watertight as possible. We also now meet with Legal on a regular basis to discuss any outstanding cases.
Corporate Health & Safety-Near Misses including Plant, Machinery and Equipment	2508	The induction pack will be shared as good practice to service areas	L	31/05/2019	-	5	31/10/2019	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 our services.	
Corporate Health & Safety-Near Misses, including Plant, Machinery and Equipment	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	-	5	26/09/2019	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-Near Misses, including Plant, Machinery and Equipment 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	-	4	26/09/2019	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 & Transport									
ITU Procurement of Contracts 2017/18	2281	Documented procedures will be produced for the route optimisation process to ensure that that the correct processes are followed.	M	31/08/2019	-	2	04/11/2019	Bespoke procurement training has now been provided to all officers within ITU. Attendance at Contract management sessions has also been mandatory for all staff within streetscene working with contracts	
ITU Procurement of Contracts 2017/18	2284	The team will be undertaking proactive monitoring of suppliers.	M	31/08/2019	-	2	01/11/2019	Routine monitoring of routes now undertaken by ITU officers.	Schedule from November 2019 attached. Monitoring is recorded and saved in a tab on the attached spreadsheet and any penalty points issued recorded

ITU Procurement of 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 notifications of mini competitions or RFQ's going forward. 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.	M	30/06/2019	-	3	-	No Update	No Update
Corporate Health and Safety-Use of Plant, Machinery and Equipment in the Workplace	2462	The inventory is under review and all service schedules are being updated.	M	30/09/2019	-	1	04/11/2019	Process has been implemented for Hand Arm Vibration which is contained in the Operational Procedures booklet and is a controlled document. The process for maintaining the inventory is in the booklet and was implemented June 2019	
Alltami Stores Follow Up 2018/19	2657	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	H	01/07/2019	-	4	05/09/2019	During July and August 2019, the cages in the Grounds Shed at Alltami Depot have been cleared out and all items of powered plant and equipment	Email sent to Mandy Humphreys and Richard Ashley in ICT Services requesting that access is restricted to Stores to

		regularly.						have been recorded on the Plant Inventory for the service and also inspected and HAV tested. Subsequently, the cages have been allocated to Highways Areas for the grass cutting teams and area team has its own cage and own allocated plant and equipment. All the locks have been changed on the cages and are now controlled by Stores with a daily signing out/in process each morning and afternoon when the crews leave and return to the depot.	designated Streetscene staff only. Also requested automated monthly reports as per internal audit recommendation.
Corporate Health and Safety-Use of Plant, Machinery and Equipment in the Workplace 18/19	2470	The service monitors the exposure limit for the individual items of equipment to prevent over exposure. However this process needs to be reviewed to improve compliance. The current annual random monitoring will be increased in frequency for high risk groups to quarterly to tie in with safety day inspections	M	31/10/2019	-	0	04/11/2019	The frequency of compliance checks has been increased to quarterly since August 2019. We have also employed an independent external assessor to undertake some compliance and monitoring checks for us to establish a baseline and it is intended that this exercise will be repeated on an annual basis to supplement the quarterly	

			M					compliance checks undertaken in-house.	
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	31/12/2019	31/07/2019	10	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 current provider and Council in the event of DP issue arising.
Risk Based Thematic Review 2018/19 - Ysgol Merllyn	2524	The school will ensure that an appropriate person is appointed to the role of Data Protection Officer in line with the Act.	M	31/07/2019	-	3	-	Update from Tracy Jones 05/11/19 - multiple attempts made to contact Dave Bridge but no contact/SLA received.	No DPO in place
Risk Based Thematic Review 2018/19	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	-	3	-	No update	No update
Risk Based Thematic Review 2018/19	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	-	3	-	No update	No update
Risk Based Thematic Review	2552	A security review of all portable devices will be undertaken to ensure that all devices used are	L	30/09/2019	-	1	-	No update	No update

2018/19		either password protected or encrypted.								
Risk Based Thematic Review 2018/19	2554	CCTV signage at the school will be updated in line with the Data Protection Act.	L	30/09/2019	-	1	-	No update	No update	
Risk Based Thematic Review 2018/19	2572	The school will arrange for the Service Level Agreement to be signed by both parties.	L	30/06/2019	31/07/2019	4	05/11/2019	Update from Sue Leonard 04/11/19 - Unable to contact DP officer to get SLA signed. The Heads are getting together to formally ask the Authority to consider offering an SLA as Flintshire CC.	DPO still in place but no signed agreement	
School Fund 2018/19	2676	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.	H	30/09/2019	-	1	04/10/2019	Evidence provided is not sufficient to close the action. As advised previously we would require a copy of the bank mandate. E-mail sent to business manager to advise.		
School Fund 2018/19	2677	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.	M	30/09/2019	-	1	04/10/2019	The school fund constitution provided as evidence is still out of date and it still has the previous business manager listed. Additional queries have been raised in relation to when it was approved by the		

									governing body and whose signature it is on the form. The action will remain open.	
School Fund 2018/19	2679	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.	M	30/09/2019	-	1	-	No update	No update
School Fund 2018/19	2682	School fund mandate to be reviewed and updated prior to personnel leaving the role/school. Only one cheque book to be used at a time and this should be kept in a locked safe.	H	30/09/2019	-	1	-	No update	No update
School Fund 2018/19	2684	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.	M	30/09/2019	-	1	-	No update	No update

School Fund 2018/19	2687	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.	L	30/09/2019	-	1	-	No update	No update
Risk Based Thematic Review 2018/19	2546	The school will undertake the necessary checks to ensure the provider is compliant to the agreement.	L	31/10/2019	-	0	-	No update	No update
Risk Based Thematic Review 2018/19	2548	The school will contact their Data Protection Officer and arrange for an Information Asset Register to be in place.	M	31/10/2019	-	0	-	No update	No update
Risk Based Thematic - Review - 2L018/19	2553	The schools CCTV policy will be presented to the governing body for approval.	L	31/10/2019	-	0	-	No update	No update
Risk Based Thematic Review 2018/19	2571	A Terms of Reference for the Performance Management panel will be created and approved by the governing body.	L	31/10/2019	-	0	-	No update	No update
Risk Based Thematic Review 2018/19	2600	A Scheme of Delegation will be produced and approved by the governing body in line with the controls in place.	L	31/10/2019	-	0	-	No update	No update
school fund 2018/19	2671	•The balance of the School Fund to be reported to the governing body regularly as well as parents. •Head teachers to review the	M	31/10/2019	-	0	-	No update	No update

		reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed.							
school fund 2018/19	2680	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.	L	31/10/2019	-	0	-	No update	No update
school fund 2018/19	2685	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.	L	31/10/2019	-	0	-	No update	No update

Actions with a Revised Due Date Six Months Beyond Original Due Date (Not Overdue)   Appendix G

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
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 experience of the group.	H	31/12/2016	29/07/2019	08/03/2019	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 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	A PCIDSS review was undertaken by a specialist QSA provider, ECSC, on 4th October 2017. The review has identified areas of compliance and areas of risk. Overall, the Council is deemed to be 50% compliance to PCIDSS. The findings of the report are now being considered by the Project Group and Chief Officer to identify what measures are required to increase compliance but this will undoubtedly require substantial investments in IT to achieve 100% compliance.	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 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	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	The review group have now finished the initial analysis and met with all portfolio's to determine	A Programme Manager to lead this transformation project has now

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
		delivered in full. A fundamental review of all customer facing services will be undertaken to explore the best future method of delivery, including 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.					is telephone access to Council services. The Customer Service Strategy is aligned to the Customer Work stream of the Digital Strategy and the current 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 Flintshire Connects and Contact	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. It has also identified tasks that could be better delivered by Connects and release back office efficiencies. 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	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
							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.	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.	
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 contact.	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

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
								It has also identified tasks that could be better delivered by Connects and release back office efficiencies. 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.	available.
Procureme	1649	The supplier performance	M	31/03/2018	31/10/2019	11/03/2019	To promote the current functionality would be	With respect of action 1649, it is still a work in	

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
nt 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.	
Joint Corporate Procureme nt Unit 2017/18	2253	Our review of Governance arrangements identified; • There is inadequate scrutiny of JCPU objectives and outcomes by Joint Procurement Board (JPB) and by relevant Council committees to	M	31/10/2018	21/12/2019	13/05/2019		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 included changes

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
		address lack of progress with achieving the primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1). • 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 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							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
		JPB (1.3). • 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, 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). • Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and/or Councils) by the JCPU to ensure							

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
		opportunities for efficiency savings through collaborative procurement exercises are identified (1.7). • Due to limited availability of data, monitoring of contract end 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).	L						
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	L	29/06/2018	28/12/2019	10/05/2019	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	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	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
		non-receipt of evidence. KPIs to be set to measure adherence to process.					other tasks are completed within the SLA guidelines. This will be closely monitored by the Housing Access and SARTH Team Leader. The solution implemented still requires further work 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.	with Capita. The solution implemented still requires further work and therefore released the expected capacity to undertake other duties. Without additional resource it is not possible to fully adhere to SLA timescales and maintain this performance level until 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	M	30/06/2018	31/10/2019	06/08/2019	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	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	

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
		service. An example of this is 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.					Informal Cabinet on Tuesday 30th April 2019. This 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	committees, the next Cabinet meeting to receive this policy will be 22 October.	
DFG 2016/17	2058	Not all DFG applications which have been approved are reflected in the DFG spreadsheet which is utilised to track application progress and budget spend. Internal audit were provided with a list of all approved DFGs which was generated from the FLARE system. This list formed the basis for the sample testing	M	31/05/2018	30/06/2019	19/08/2019	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.	Extensive work has been completed to develop accurate contractor reporting processes and for performance of the service. The new reporting mechanism will be fully implemented ready for the new financial year	

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
		selection.							
Travellers - 2018/19	2354	Repairs carried out to the amenity blocks should be subject to the same standards of measurement and be recorded in the same format on the Open Housing system as for other forms of social housing.	L	30/04/2019	31/12/2019	01/08/2019	No update	We have secured Welsh Government Sites capital grant funding to undertake a redevelopment of the site - the contract to undertake this work is out for tender and it is anticipated it will be completed by March 2021. Please BF action for six months to provide a progress update. The programme of works is being managed by a project management board	
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 plan of what activities have been	H	30/09/2018	31/01/2020	19/08/2019	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.	

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
		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.							
School Funding Formula 2018/19	2348	A revised consistent approach will be adopted with the individual school budgets and where estimated figures are included these will be stated as such. The examples stated are not incorrect, depending on the timing of the production of the budget plan may or may not include NNDR and ALN. It is a matter of presentation. ALN funding has been		31/03/2019	31/01/2020	26/09/2019	Due to review with auditor (Jan).	Work on this continues however it will not be introduced to schools until the start of the spring time to take account of the busy times within the school year.	Work on this continues however it will not be introduced to schools until the start of the spring time to take account of the busy times within the school year.

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
		delegated to schools for 3 years. There are no plans to change the way ALN is allocated – the methodology has been negotiated and agreed with schools and the Schools Budget Forum by the Head of the Inclusion Service							
Planning and Environment									
Section 106 - 15/16	285	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. The bulk of the 'comments' from the LPGN consultation process were reported to the Planning Strategy Group on 25th February 2016.	M	31/07/2016	30/06/2019	18/12/2018	The 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). 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. The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs	Follow up audit report 18.5.18: LPGN 22 Planning Obligations (adopted by the Council in February 2007) has not been updated. Discussion with Planning Strategy has suggested that as LPGN 22 acts as a signpost to other planning guidance around developer contributions, it can only be updated once the full suite of planning guidance is in place. LPGN 13, Outdoor Playing Space & New Development, is in the	Monitoring progress with LPG13 via service manager and with reports to S106 working group.

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
		LPGN 22 will be reviewed as required following the adoption of the updated LPGN's. 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 the adoption of an updated LPGN 22 by 31st July 2016.	M				are updated. This must therefore be a 'green' in terms of risk status.	process of being revised. Once the revised planning guidance is adopted LPGN 22 can be updated. Following discussion of the Follow Up audit findings the due date for this Agreed Action has been revised to 31/12/18.	
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 whist work on the production of the LDP is prioritised.		
Pollution Control 2017/18	2048	Not all tasks relating to reviewing planning enquiries for potential statutory nuisance are logged or monitored.	L	31/03/2018	31/05/2019	01/06/2018	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	A revised due date of 31/05/2019 has been made for the new computer system. In the meantime they are pursuing ways of	

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
							being considered in the meantime.	working smarter through the purchasing of apps.	
Section 106 Follow Up 2017/18	2232	The Section 106 working group was tasked with considering; '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)'. 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 which could be used for the management of s106	M`	31/10/2018	30/09/2019	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.	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
		balances (together with the management and enforcement of all legal agreements across the portfolio).

A capital bid was submitted for new software in December 2017 but was not successful.

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 maintained by Finance).

Whilst the use of spreadsheets within each service ensures appropriate | | | | | | | |

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
		management of s106 balances there is clearly duplication of effort and scope for the achievement of further efficiencies through the streamlining of processes.	M						
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 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	M	31/12/2017	31/12/2019	03/10/2019	New team bedding in. Operational plan is next priority Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section. The 2018/19 Business Plan includes a structure review of the Finance Team. Work is still on-going with HR to finalise the structure and carry out recruitment. This should be substantially complete in Q1 2018 but full completion may take to Q3 2018.	Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section. New accountant appointed start date 1st April 2019 Investment trainee post advertised interviews to be held mid-April.	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
		functions relative to retirement age.							

Investigation Update   Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	1/10/2019	A whistle blow was received by Internal Audit. It has been referred to the service area and an IO has been appointed. Internal Audit has provided initial assistance.
1.2	1/11/2019	A referral has been received relating to the delay to salary payments.

Ref	Date Referred	Investigation Details
2. Reported to Previous Committees and still being Investigated		
2.1	25/05/2019	An allegation has been received concerning the governance arrangement of the Governance Body at a School. The investigation is ongoing.
2.2	25/05/2019	A referral was received concerning the job evaluation of a position. The investigation is ongoing.
2.3	25/05/2019	Internal Audit has been asked to look into a license agreement. The investigation is ongoing.
2.4	25/05/2019	Planning Application. The investigation is ongoing.
2.5	01/08/2019	A referral has been received concerning the accuracy of an individual's Etarmis records. The investigation is ongoing.
2.6	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.
2.7	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.

Ref	Date Referred	Investigation Details
3. Investigation Completed		
3.1		A whistle blow was received concerning a Council contract. Report issued to management for improvements to be made to the control environment.
3.2		A whistle blow was received by Internal Audit. It has been referred to the service area and an IO has been appointed. Internal Audit has provided initial assistance.

Internal Audit Performance Indicators   Appendix I

Performance Measure	Qtr 1 19/20 (as at 24/5)	Qtr 2 19/20 (as at 19/8)	Qtr 3 19/20 (as at 4/11)	Target	RAG Rating	
Audits completed within planned time	80%	89%	83%	80%	G	↓
Average number of days from end of fieldwork to debrief meeting	10	6	19	20	G	↓
Average number of days from debrief meeting to the issue of draft report	4	18	9	5	R	↓
Days for departments to return draft reports	6	0	18	7	R	↓
Average number of days from response to issue of final report	3	1	4	2	R	↓
Total days from end of fieldwork to issue of final report	22	33	50	34	R	↓
Productive audit days	78%	67%	83%	75%	G	↑
Client questionnaires responses as satisfied	100%	100%	91%	95%	A	↓
Return of Client Satisfaction Questionnaires to date	40%	0%	73%	80%	A	↑

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 J**

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
Governance			
Cloud Computing	H	Deferred	
Procurement - Contract Monitoring (Joint Working - Denbighshire)	H	Complete	
GDPR	Annual	Complete	
Housing & Assets			
Empty Property (Void) Mgt	M	Complete	Scope of this has changed to provide a commissioned advisory service to support a lean review.
Property Maintenance	M	In Progress	
Technology Forge (TF)	M	Mgt Returned Draft	
People & Resources			
Main Accounting - Accounts Payable (AP) and P2P	Annual	Draft Report	
Main Accounting - Accounts Receivable (AR), include Debt Management	Annual	Complete	
Planning, Environment & Economy			
Disabled Facility Grants (DFGs)	Follow Up	Ongoing	Oversight board
Social Services			
Safeguarding - Children's	M	In Progress	
Streetscene & Transportation			
Fleet Management	M	Draft report with Service	Additional work requested and currently in progress
Highways - Cost Recovery	H	Complete	
Regional Transport	M	In Progress	

Internal Audit Operational Plan 2019/20   **Appendix K**

Audit	Priority	Status of Work	Supporting Narrative
Corporate			
Business Planning, Risk & Performance Management	H	Draft Report	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	Defer to 20/21	Defer to 1 QTR of 20/21
Use of Consultants	Annual	Complete	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	Annual	In Progress	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	Complete	
Governance			
Procurement Hardware and Software	H	Not Started	Quarter 3
Community Benefits (Social Value)	H	Defer to 20/21	Defer until 1QTR of 20/21
Enforcement Agents	M	Defer to 20/21	Defer until 1QTR of 20/21
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	Defer to 20/21	Defer until 1QTR of 20/21 due to WAO Audit

Audit	Priority	Status of Work	Supporting Narrative
Land - Ownership, Surplus to Requirements & Disposal	H	In Progress	
Right to Buy (buyback) / Home Loans	M	Not Started	Quarter 4
Housing Benefits (including Subsidy Grant)	Annual	Not Started	Quarter 3
Care and Repair SLA	New	No Longer Relevant	Confirmed by the Department
Framework Value for Money	New	No Longer Relevant	Confirmed by the Department
Supporting People (grant)	Grant	Complete	
Support People (grant claim assurance)	Grant	Complete	
Voids – Lean Process	New	Complete	Commissioned work
SARTH	Follow Up	Not Started	Quarter 4
People & Resources			
Corporate Grants	H	In Progress	
Capital Programme	H	In Progress	
Write Offs	M	Defer to 20/21	Defer to 20/21
Financial Management Accounting within Portfolios	M	Complete	
Main Accounting - Accounts Payable (AP) and P2P	Annual	Defer to 20/21	Defer to 20/21 as agreed by S151 Officer & WAO
Main Accounting - Accounts Receivable (AR), incl. Corporate Debt Mgt	Annual	Defer to 20/21	Defer to 20/21 as agreed by S151 Officer & WAO
Main Accounting - General Ledger (GL)	Annual	Not Started	Quarter 3
Method Statements	Advisory	Combined	Combined with Budget Planning Challenge Audit
Budget Planning Challenge	Advisory	In Progress	
Corporate Credit Cards	New	Complete	
Notification of Leaver to Clwyd Pension Fund	H	Combined	Combined with Payroll Audit
Pay Deal 19/20	H	Complete	
Project Apple	H	Combined	Combined with Payroll Audit
Organisational Ethics and Values	M	Not Started	Quarter 4
Payroll	Annual	Not Started	Quarter 3
Planning, Environment & Economy			
Communities4work (grant) & C4W Plus Grant	H	Complete	

Audit	Priority	Status of Work	Supporting Narrative
Flood Alleviation Scheme	H	Not Started	Quarter 3
Pest Control	H	In Progress	Quarter 3
Climate Change / Carbon Reduction	M	Not Started	Quarter 4
Planning Enforcement – Governance & Regulatory Procedures	New	Not Started	Quarter 4
Home Improvement Loans	M	Completed	
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	Defer to 20/21	Defer – The service is not in position to progress
Client Finance, (Deputyship) Receivership & including Community Living	M	Not Started	Quarter 4
Streetscene & Transportation			
Highways - Condition of infrastructure	H	Completed	Quarter 2
Concessionary Travel including Bus Services Support (grant)	H	In Progress	Quarter 2
Parc Adfer	H	Defer to 20/21	Defer to Qtr1 2020/21 due to delay in commission
School Bus Passes	H	In Progress	
O Licence	M	Defer to 20/21	Defer to 1QTRE of 20/21
Community Transport	M	Not Started	Quarter 4
Garden Waste Charges Analysis	New	Complete	
Waste Management Service	M	Defer to 20/21	Defer to 2QTR of 20/21 due outcome of public consultation
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	In Progress	Quarter 3
SLA - Aura - 13 days	Annual	Complete	Quarter 3
SLA - Aura - 7 days	Annual	Defer to 20/21	Deferred at the request of the service
SLA - NEWydd - 10 days	Annual	Not Started	Quarter 3
Advisory / Project Groups			
New Flare System Development Group	Ongoing	Not Started	

Audit	Priority	Status of Work	Supporting Narrative
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Complete	
E Procurement Working Group	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
County Hall Campus Working Group	Ongoing	No Longer Required	No Longer Required
North Wales Residual Waste Project	Ongoing	Ongoing	
Financial System	Ongoing	Defer	Defer to 20/21

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.