

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CD0020P1
	Risk Management

DATE OF AUDIT: July 2011

Directorate:	Corporate Services
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
12	<p>The PPP section has aimed to integrate service planning, performance management and risk management. The updated Risk Management Strategy issued in July 2010, in addressing operation risk inclusion in the Service Plan does make it a specific requirement for operational risks to form part of the Service Plan.</p> <p>We conducted a general review of all 24 Service Plans covering 2010/11. It was noted that there is no standard approach to the design of plans or the inclusion and approach to</p>	S	<p>Recommendation: The Risk Management Strategy should be amended to require the inclusion of the identification and management of operational risk in departmental Service Plans. Services should maintain operational risk registers</p> <p>Management Comment: Agreed, this is already the case in many service plans. We suggest that local risk registers should be established using a standard template provided by the Risk Manager.</p>	Oct 2011	2	<p>Revised Date 1: April 2012</p> <p>Revised Date 1: 30th Sept 2012</p>	<p>Work in progress – operational risk templates will be produced with the service plans for 2012/13. Training/awareness-raising sessions to be held to assist managers with completion.</p> <p>Report going to CMT on 22nd May with 2 x options for operational template for services to use who do not currently have operational risks in their service plans. These templates will then be in use for the half yearly review of the service plan (Q2) September 2012, reported during November.</p>

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	<p>operational risk. It was however noticed that Environment Directorate Service Plans did follow a general format and the identification of operational risks and their management were generally but not in all instances, included.</p> <p>of operational risks in this Service Plan.</p> <p>Work is still ongoing to establish a risk reporting module in Ffynnon but it is anticipated that it could be some time before this is in place. In the meantime there is a need to ensure that risk management processes for operational risks are robust as operational failures can have significant impacts and cause reputational damage.</p>						

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20	<p>It was found that there is no central database / record of the partnerships entered in to on behalf of the authority. Without this information, it is not possible to identify what commitments have been made on behalf of the authority or if these partnerships fit with the strategic goals of the authority.</p> <p>Risk management needs to be at the heart of all contracts and strategic partnerships to ensure that a process of assessment is undertaken. Risks must be identified and accountability assigned to the responsible party at the outset, prior to any formal contractual arrangement taking effect. Close liaison with the Monitoring Officer is essential for this purpose. It should be noted that even 'loose partnerships' may result in increased risk and joint and several liabilities.</p>	S	<p>Recommendation:</p> <p>A central recording and approval process for the commitment to enter in to partnerships and collaborative arrangements should be established. This process should ensure that proposed partnerships fit with the strategic aims of the Authority, ensure that the Authority is not committed to any risks that do not meet its risk appetite and have been subject to adequate authority before commitment.</p> <p>Management Comment:</p> <p>A record will be established with the required information in it.</p> <p>As a first stage the structure, hierarchy and contents will be defined.</p> <p>The record will then be populated.</p>	April 2012	1		Database complete.

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CD0070R1
	Procurement

Directorate:	Corporate Services
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DATE OF AUDIT: MARCH 2012

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3d)	<p>The prescribed system is as follows:</p> <p>A full Equifax financial report is run on the contractor when they initially apply for inclusion on the database.</p> <p>Subsequently, every 18 months thereafter the Support Services Section send in a copy of the contractor financial accounts to enable the Procurement Section to run a further financial report and to update the contractor 50% annual turnover figure.</p>	S	<p>Recommendation:</p> <p>The above procedure should be documented to ensure continuity in the event of staff leaving the section responsible for carrying out the check.</p> <p>Management Comment:</p> <p>Full updated Work Instructions need to be written for the Approved List of Contractor process</p>	April 2012	1	Nov 2011	

ACTION PLAN

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	<p>To pass the financial vetting Flintshire's current policy is to score 40 or above and grade D or above. Any contractor with a score below 40/D will fail the financial vetting check.</p> <p>There are different types of reports available although for the approved list the Procurement Unit only use the "full report" option for limited companies or for an un limited company a "credit report plus" which gives less information but the same scores/grades as the full report.</p> <p>However, discussions were held with the Procurement Unit Administration Assistant who stated that no further checks were carried out as to the financial stability of the contractor after the initial full Equifax report (when contractors first apply to be included on the approved list).</p>						

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	<p>Discussions were then held with the Senior Cemeteries Officer who was of the understanding that a full Equifax check was carried out every 18 months (when financial accounts were sent over).</p> <p>It then became apparent that a full financial Equifax check is only carried out when a contractor applies for inclusion on the approved list.</p> <p>Below is a breakdown detailing the financial year that accounts were last vetted for the 20 contractors in the sample:</p> <p>2010 - 1 2009 - 14 2008 - 4 2007 - 1</p> <p>This situation has arisen due staff turnover and a lack of documented procedures within the Procurement Section.</p>						

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	<p>Additionally, not all contractor financial accounts had been passed over by the Support Service Section to the Procurement Unit at the specified 18 month interval. This was due to the Support Service Section waiting for the information to be passed over to them by Denbighshire County Council as part of the planned inter authority approved list information sharing exercise.</p> <p>The implication of the above is that contractors included on the approved list are showing as being financially viable when in fact they have not been subjected to a full Equifax financial check since first applying for inclusion on the list (or more than 18 months ago). As such they may not be financially viable to carry out and complete work on behalf of the Authority.</p>						

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	<p>An example was brought to the attention of Internal Audit by the Interim Procurement Manager whereby a concrete slab for a salt barn was required and as such a list of contractors was compiled by the relevant officer.</p> <p>The contractors then submitted their prices for carrying out the work. The list of contractors was then subsequently forwarded onto the Procurement Unit for financial vetting purposes. However, 1/5 contractors failed the subsequent Equifax financial vetting process (Contractor C). The company in question was last subject to a financial check on 10/07/09. In this particular tendering exercise the successful contractor was one which had passed the Equifax financial vetting process.</p>						

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	<p>The above example illustrates that there are contractors contained within the approved list who are not financially viable (as per Equifax credit rating) to carry out and complete work on behalf of the Authority.</p> <p>Additionally, the Senior Cemeteries Officer stated that accounts cannot be vetted every 12 months (as per CPR's) as companies need an extra 6 months for them to be prepared by their accountant. This is why the 18 month period has been in operation.</p> <p>An additional control is the 50% turnover rule. This is in place to ensure that contractors do not become financially dependent upon Flintshire County Council</p> <p>From the sample of 20 contractors the following was noted:</p>						

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	<p>Only 1/20 financial accounts had been forwarded to the Procurement Section in accordance with the 18 month cycle</p> <p>Below is a breakdown detailing the financial year that the database was last updated in respect of annual turnover amount for the 20 contractors in the sample:</p> <p>2009 - 1 2008 - 14 2007 - 4 2004 - 1</p> <p>The implication of the above is that the annual turnover figure used for contractors is out of date and as such contractors may have been given work over and above their 50% turnover limit.</p> <p>The Senior Cemeteries Officer stated that very few contractors actually reach their financial limit during any one year.</p>						

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	<p>It should also be noted that the 50% annual turnover limit figure has not been reviewed for a number of years. It is not known exactly when this figure was agreed by the then Deputy Director of Finance.</p> <p>Additionally, the 50% annual turnover limit figure is not applied consistently across the organisation. It is only applied to contractors on the approved list administered by the Administration Section (Environment). Supplies and services contractors and social care contractors are not subject to its restrictions.</p>						
3e)	As above	S	<p>Recommendation:</p> <p>Consideration should be given to transferring the task of vetting contractors on the approved list to the Support Service Section (Environment).</p>	April 2012	1	Nov 2011	

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			<p>Alternatively, contractor financial accounts should be passed over by the Support Services Section to the Procurement Unit at the prescribed 12 month intervals.</p> <p>Management Comment: It is agreed that the Financial Vetting Process, be undertaken by the Support Service Section (Environment). This will lead to improved efficiency and quicker turnaround times for the Application Process. Training will be required for those staff involved.</p>				
5	Insurance details are verified every 12 months in respect of public and employers liability. Contractors are checked to ensure that they possess public liability cover for £5million or over and employer liability for £10 million or over.	S	<p>Recommendation: All approved contractor insurances should be at the defined level of cover i.e. Public Liability cover for £5million or over and Employer Liability for £10 million or over.</p>	Mar 2012	1	Dec 2011	

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	<p>19/20 contractors were found to have current insurances in line with the above requirements.</p> <p>Contractor D only had Employers Insurance to the value of £5 million (should be £10 million).</p>		<p>Management Comment:</p> <p>CPR's only refer to a minimum level of Public Liability Insurance for Approved Contractors, no reference is made to any requirement for Employers Liability within CPR's. Currently 100% of Approved Contractors have the required minimum level of PI Insurance</p>				
8d)	<p>Various classifications of defaults have been established with Major, Medium and Minor ratings in each classification.</p> <p>Contractors performance should be monitored by Project Officers, Clerk of Works or Health & Safety Officers whilst work is being undertaken</p> <p>If a default is recorded the officer should complete form CDS1. The top copy is served</p>	S	<p>Recommendation:</p> <p>The Contractor Default Procedure should be publicised on the Info net.</p> <p>Management Comment:</p> <p>Workforce Information Article to be written and placed on infonet. Develop information page on new Infonet</p>	31.12.2011	1	Feb 2012	

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	<p>on the Contractor and Pink Copy sent to Administration Section. Details of the Contract are recorded on the form along with details of the default and agreed action required to resolve the default. Once this action is taken and the default resolved details are recorded on the yellow copy of the form and sent through to Administration Section. The green copy is retained on file.</p> <p>All the above details are recorded on the Contractor Information System which generates electronic reminders if actions are not resolved within agreed timeframes.</p> <p>Each classification / rating of default is attributed a fixed number of points. If a Contractor accumulates either 200 points or 5 separate recorded defaults in a rolling 2 year</p>						

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	<p>period, they are sent a warning letter advising them that they have hit a trigger and that the work has fallen below the required standards. Any further work assigned will be closely monitored and improvements will be expected.</p> <p>If a further 100 points or 2 defaults are then recorded the Contractor is invited in for interview with all the relevant officers involved. It is at this point that the Contractor may be removed from the Approved List.</p> <p>From the sample of 20 approved contractors only one incidence of there being a default was noted.</p> <p>In fact only one contractor has been removed from the list for poor performance since its introduction some four years ago.</p>						

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	<p>Three contractors have received Warning Letters.</p> <p>Further discussions were held with Senior Cemeteries Officer who stated that the majority of default notices were issued by staff who previously worked in the now defunct Community & Housing directorate i.e. the Directorate from which the approved list originated.</p> <p>The Default Procedure is displayed on the approved list database.</p> <p>Training was given on the Default Procedure when it was launched some four years ago.</p> <p>The Section is currently developing a process whereby users of the database can electronically submit a default notice via the database itself which will make it easier for users to submit reports on poor or good performance.</p>						

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	<p>Further discussions were held at the closing meeting where it was decided that all contractors used should be subject to a set of performance questions at the end of each completed job.</p> <p>This will enable an overall performance rating to be compiled for each contractor.</p> <p>The results of the exercise should be input into the contractor database. An automated mechanism should be devised to identify and pursue officers who have not input feedback.</p> <p>This situation is not enhanced by the fact that the default procedures are not publicised on the Info net.</p> <p>As part of the testing process a report detailing all users of the contractor database was requested from the IT section.</p>						

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	<p>There is no formal user access review carried out by the Cemeteries Officer. This is covered elsewhere in the report.</p> <p>The user report was supplied by the Team Leader Development (Information & Business Services) as a list of email addresses and as such creates an ideal opportunity to contact all users of the system to make them aware of the Default Procedures and to update them with any new initiatives, instructions etc. The user report was forwarded to the Senior Cemeteries Officer.</p>						

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CD0500P1
	Use of Consultants

Directorate:	Corporate
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DATE OF AUDIT: January 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	<p>Our review of the Contract Procedure Rules revealed that they are not detailed or strong enough with regard to the engagement of consultants. Our testing involved selecting a sample of 12 consultants engaged by the Authority and establishing whether the Contract Procedure Rules (CPR's) had been complied with.</p> <p>Our testing revealed that in 6 cases the CPR's had not been complied with. In all 6 cases the contracts exceeded £30,000 and CPR35 criteria should have been met. In one case there had not been at least four tenders for the job</p>	F	<p>Recommendation: The Authority's Contract Procedure Rules need to be re written to bring clarity when engaging consultants. They need to be stronger to ensure that senior managers are aware of the implications of non compliance. Consideration should be given to the provision of training for senior managers on the CPR's to ensure they are fully understood. The CPR's must be adhered to and more rigorous processes adopted when estimating the cost of medium to long term contracts to ensure compliance with EU regulations.</p> <p>For the engagement of</p>	01.04.11	2	<p>Revised Date 1: 01.12.11</p>	<p>Procurement Manager and Head of Finance undertaking:- (1) CPR Review (2) Advisory Sessions for Procuring Managers.</p> <p>Review of adherence to be undertaken by Internal Audit as part of a review to be scheduled.</p> <p>Revised date due to: 1. A WLGA facilitated national working group has been set up to develop a revised national set of Contract Procedure Rules. The draft CPR's will be sent out for wider consultation during the summer, with a target completion date of early Autumn 2011. Any local CPR's reviews need to incorporate the outputs arising from the national working group. 2.Limited capacity in Procurement and Finance 3. Connection to newly commissioned reviews of</p>

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	<p>suspended if the process is challenged by a losing bidder.</p> <p>It should be noted that there are exemptions from the Contract Procedure Rules. These must be approved in writing by the Head of Service. Where an exemption is sought for a contract in excess of £30,000 a written report must also be produced outlining legal and financial implications and any future commitments that the proposed contract may entail. Exemptions had not been sought for any of our sample of 12 consultants.</p>					<p>Full review of CPR's completed by 1st October, 2012</p>	<p>October, 2012.</p> <p>The Corporate Management Team, on Tuesday 22nd May, agreed an interim control mechanism for the engagement of consultants which will ensure that a more rigorous and challenging approach is undertaken prior to the engagement of consultants, management of the consultants during their engagement and reviewing the outputs and outcomes. These new arrangements will be implemented from the 1st June.</p>
2	<p>Our enquiries with HR revealed that there is no separate guidance issued to officers regarding the following of correct procedures when engaging consultants.</p> <p>Although the Authority's Contract Procedure Rules are available through the Infonet, they can be difficult to understand. The rules of</p>	S	<p>Recommendation: There should be documented procedures and guidance to underpin the Contract Procedure Rules. Compliance with the procedures should be the responsibility of the directorates' senior managers with periodic monitoring undertaken by the Corporate Procurement Unit</p>	01.06.11	2	<p>Revised Date 1: 1.4.12</p> <p>Revised Date 2: 1.10.12</p>	<p>To follow national review. Revised CPRs to be in place for new financial year.</p> <p>Management guidance to be developed to underpin the CPRs.</p> <p>See response to recommendation in 1 above.</p>

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	aggregation under section 11 of the CPR's are not fully understood and together with the rules of exemption under section 12 these can make it difficult for officers to ensure compliance		Management Comment: Accepted in full				
11	<p>Our testing did reveal that in 1 case a consultant is the approver for other consultants' invoices (Practicus) for all consultants working on the North Wales Residual Waste Treatment Project (NWRWTP).</p> <p>Although it is recognised that generally Project Directors would have a certain level of control over projects, it is best practice with consultants to maintain independent control as a priority</p>	S	<p>Recommendation: There should be a proper framework put in place that clearly sets out the responsibilities delegated to consultants, including a Procurement Plan documenting the scope of the work, objectives and responsibilities.</p> <p>The Authority's Financial Procedure Rules and Contract Procedure Rules should be amended to include procedures to ensure that no conflict of interests or special relationships can arise with consultants.</p> <p>Management comment: Accepted in full</p>	01.06.11	2	<p>Revised Dates 1: 1.1.12</p> <p>1.4.12</p> <p>Revised Dates 2:</p>	<p>See point 1.</p> <p>See point 2</p> <p>As above in 1.</p>

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4	Our audit enquiries revealed that there is no central log of consultants used within the Authority and the total cost to the Authority in any given financial year. Scrutiny of the General Ledger code for consultants revealed a number of miscoding making it difficult to ascertain the true cost of consultants.	S	In order to facilitate maintaining and monitoring information on consultants and their associated costs it would be beneficial to have a single record of consultants for higher value contracts, held centrally but with open access for the directorates. This should be regularly reviewed and updated. Management Comment:: Accepted in full	01.06.11	2	Revised Dates 1: 1.12.11 1.4.12 Revised Dates 2: 1.6.12	Interim arrangements via a new Contracts Register. Permanent – will be incremental on the introduction of the new P2P system. Within the interim control mechanism referred to in 1 above, part of the process will be to ensure that the procedure for engaging a consultant is “logged” with the central procurement unit who will hold a central database and be able to produce accurate data about the use and engagement of consultants.
5	Management reports are not produced on the use of consultants and it is therefore very difficult for the Authority to be able to determine their effectiveness and productivity. Our testing on the monitoring of the work of consultants revealed differing levels of scrutiny. For consultants engaged for smaller job specific roles there tends to be no formal monitoring in place.	S	Recommendation: The Contract Procedure Rules should specify the level of management monitoring and reporting on consultancy, according to the value of the contract. Management Comment:: Accepted in full	01.06.11	2	Revised Date 1: 1.4.12 Revised Date 2: 1.10.12	See point 2. The revised CPRs and / or supporting guidance will define how the use of consultants will be recorded. See point 1 and 4 above. In addition the CPU have now classified all suppliers including consultants using the Thomson Classification system which will allow enhanced spend analysis and reporting.

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	Four consultants in our sample fell into this category. Eight of our sample was monitored on a monthly basis through meetings of the project boards and with senior managers This monitoring is largely to ensure the projects remain on target and to assess what actions need to be taken rather than to directly monitor the cost efficiency of the consultants themselves.						
7	<p>Of the 12 consultants sampled, there were 4 cases where no consideration was given to the possibility of a skills transfer to internal staff. In 1 case this was not possible as the engagement was to supply software and to follow on with consultancy support for the software.</p> <p>Our enquiries with senior managers revealed that post performance reviews are not carried out as a matter of course.</p>	S	<p>The Contract Procedure Rules should specify the need to transfer skills, where possible, for consultants to internal staff</p> <p>Consideration should be given to carrying out post performance reviews.</p> <p>There should be improved mechanisms to find appropriately skilled internal staff and make firm commitments to resource these posts on time. The priority should be on identifying core skills gaps in relation to medium and long term project</p>	01.06.11	2	<p>Revised Date 1: 1.4.12</p> <p>Revised Date 2: 1.6.12</p>	<p>See point 2. To be incorporated as part of the supporting guidance for managers.</p> <p>See point 1.</p>

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			<p>requirements and using this to plan for recruitment and training.</p> <p>Management comment: Skills transfers already take place in some projects (e.g. LEAN) as part of the engagement. This will be on a case by case basis; post performance reviews should be required. Skills planning is a wider and more complex issue than the recommendation suggests.</p>				
8	<p>Our testing on consultants' invoices highlighted the fact that differing rates of mileage allowances are being used.</p> <p>Two invoices inspected had totals for travel and other items such as photocopying, documents and communications. There was no evidence of a breakdown of these figures or if they had been verified.</p>	S	<p>Recommendation:</p> <p>A consistent policy on travel, subsistence and miscellaneous costs should be applied when engaging consultants and be included in the terms and conditions of the contract. All claims for additional expenses should always be accompanied by the relevant receipts for inspection prior to the payment of invoices</p> <p>Management Comment: Accepted in full</p>	01.04.11	2	<p>Revised Date 1: 01.10.11</p> <p>Revised Dates 2: 1.1.12</p> <p>1.4.12</p> <p>Revised Dates 3: 1.7.12</p>	<p>As per 1 above</p> <p>See point 1.</p> <p>See recommendation 1 above.</p> <p>To be included as part of the revised CPRs. In the interim guidance will be issued by the Corporate Procurement Unit.</p>

Project Ref:	FL0030L3
	General Ledger

Status: 1 – Implemented
2 – Not Implemented
3 – No longer applicable
DATE OF AUDIT: April 2008

Directorate:	Finance
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ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
5	<p>The current accounting process does not provide corporate management or corporate finance with an accurate year to date and monthly financial position. This weakness has been identified and reported in Financial Monitoring and Control (FL0010L1).</p> <p>Accruals accounting is a fundamental accounting concept which requires that revenues and costs should be included in the period in which they are incurred and not the period in which the cash is received or paid. Debtor and creditor accruals are input to the ledger via AP and AR systems. The Authority only calculates year end accruals as part of the preparation of the Financial Statements.</p>	F	<p>Recommendation</p> <p>To ensure that a fair view is reported at Directorate level and corporately consideration should be given to introducing a set of corporate accounting policies which identify the approach to be adopted by Directorates in reporting financial performance.</p> <p>Particularly in the short term to improve the quality of financial information:</p> <ul style="list-style-type: none"> An accruals/commitment policy should be issued to Directorates to ensure consistency across the Authority. The Authority needs to account on an accruals basis each month. 	May 08 (Report)	2	<p>Revised Date 1: July 2008</p> <p>Revised Date 2: 31.12.08</p>	<p>Comment Received: June 2008</p> <p>A draft report is planned, which will be strongly influenced by a demonstration of related software, for the CMT meeting 10 July 2008</p> <p>Revised Implementation Date: July 2008</p> <p>Discussions taking place with supplier, after which a report will be presented to CMT.</p>

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	<p>It is standard good practice to account for accruals on a monthly basis to improve the accuracy of accounts and to allow for more meaningful management decision making.</p> <p>Masterpiece does not have the facility to input automatic reversing accrual journals.</p> <p>Commitment accounting whilst good practice is not standard practice across the public sector. Commitment accounting refers to items which have been requisitioned or ordered but not delivered/received but represent a future commitment against available resources. Accounting for commitments provides a higher level of resource control.</p> <p>There is not a corporate commitment system, Directorates have developed their own systems to monitor known commitments to aid financial management but there is no consistency across the Directorates.</p>		<p>Budget profiling should be considered to ensure meaningful variances.</p> <p>Management Comment Agree in principle to all of the recommendations. However the current General Ledger system does not have the capability to allow monthly accruals.</p> <p>It is intended to prepare a report for CMT outlining the issues arising from this report for corporate consideration as to the way forward.</p> <p>Corporate Policies and Budget Profiling will be considered through the Finance Officer's Group.</p>			<p>Revised date 3: 30.06.09</p> <p>Revised Date 4: Ongoing</p>	<p>Agreement to procure COA software signed 5th January 2009.</p> <p>Also, since the last progress report, it has been agreed that Finance Teams (and by inference all processes undertaken by them) are to be formally the responsibility of the Head of Finance. The practical issues involved in this are to be formulated starting with the appointment of a project manager on 8th January.</p> <p>Further to the above, a decision will be made by 30th January on the potential to collaborate on the Xchange Wales initiative. This will have significant effects on any accruals process.</p> <p>It would not be appropriate to consider formal recommendations in advance of these events. It is now considered that 6 months is a reasonable time to aim to wrap these into one report for CMT consideration, probably as part of the Finance Function Review.</p> <p>Finance Function review currently considering appointments to the new Senior Management Structure. Detailed structures will take longer than initially expected. Once the detailed structures are in place a consistent approach to all financial processes/procedures and policies will be implemented.</p>

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	<p>The Education commitment system feeds into the General Ledger, with the information being held in fiscal set 8. All other analysis of commitments and accruals is conducted off ledger.</p> <p>A key action in the Financial Management Service Plans 2007/08 is 'Review Masterpiece commitments module capabilities and the potential to implement across the Authority'. This has yet to be progressed.</p>					Revised date 5: 31.3.11	The current core financial system (Masterpiece) cannot accommodate monthly accrual reporting. A review of the financial system is scheduled for 2010/11.
						Revised date 6: Mar 2012	<p>It is anticipated that the finance function review will be fully implemented by late summer.</p> <p>Once the detailed structures are in place a consistent approach to all financial processes/procedures and policies will be implemented. In addition, system upgrades and improvements are also planned for 2011/12.</p> <p>The review of the financial system is now scheduled to be early 2012.</p>
					1 3		<p>A corporate approach to financial reporting is in place.</p> <p>Although systems upgrades are planned, it is not now planned to move to accruals accounting in the short term</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	FD0040R1
	Medium Term Financial Strategy

Directorate:	Finance
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DATE OF AUDIT: December 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
7	Under the Schools Forum (Wales) Regulations 2003, every local authority must have a local schools budget forum, known as a schools forum. These are key to developing informed and confident dialogue between authorities and their schools on budgetary issues including schools' funding levels for the coming years, pressures on future years' budgets, changes to funding formula and reviewing contracts/service level agreements for services to schools. In	S	<p>Recommendation: It is recommended that work on funding levels for schools and financial projections in this area are completed as soon as possible to ensure the MTFP is relevant and up to date.</p> <p>Management Comment: Work is underway to assess the Council's requirement to protect schools by 1% above the Block Grant amount transferred to the Welsh Government from Central Government.</p>	Mar-12	1		The 2012/13 budget report to County Council on 1st March included an updated MTFP and this included funding for schools over the next 3 years in line with local and national priorities.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>addition the Authority has a delegated school service plan which feeds information to the MTFP.</p> <p>In terms of the current MTFP, it was reported that there is still detailed work to be carried out in this area which has been hindered in part by long term sickness issues. No assumptions have been made on reductions on budgets for schools.</p>		The MTFP is a live document and is regularly updated as changes are made to projections and assumptions.				
10	<p>The Medium Term Financial Strategy as at June 2011 details the importance of monitoring and delivering the MTFS under paragraph 9. This is set out as a three way process:</p> <p>- Regular reviews of the MTFS and the forecasts within the MTFP.</p>	S	<p>Recommendation:</p> <p>In order to ensure the financial strategy underpinning the MTFS can be delivered effectively to achieve the key priorities, the Authority must ensure that stronger budgetary processes are enforced as soon as possible.</p>	Ongoing	1		Improvements have been made regarding a corporate approach to dealing with the annual budget and the MTFP. These will continue to be developed over the coming years.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>- Achieving and demonstrating Value for Money.</p> <p>- Effective financial management.</p> <p>Pivotal to the reviews are the forecasts of resources pressures and efficiencies emanating from the Directorates and the Service Plans. These are to be continually reviewed to ensure the projected figures are as accurate as possible. The new corporate templates for recording and assessing have just been completed by all the directorates and have been collated by the Acting Head of Service Accounting and reported at the CMT budget meeting on 4th July 2011. A further review of the findings is to be completed to ensure consistency of recording and a refined list of pressures and efficiencies is scheduled to be finalised by the end of July 2011.</p>		<p>Management Comment::</p> <p>It is anticipated that the implementation of the new finance structure will assist with this recommendation.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Achieving and demonstrating value for money is more difficult. The MTFS sets out a model to use incorporating the three components of Economy, Efficiency and Effectiveness. It states that wherever possible, the Authority should always be striving to provide Optimum Service (High Performance and Low Cost).</p> <p>The MTFS describes having in place effective arrangements for financial management whilst recognising that improvements need to be made to the budget processes. Capacity to ensure that the strategy can be delivered through effective financial management is hoped to be achieved by the implementation of the Finance Function Review by the early autumn of 2011.</p>						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
14	A fees and charges policy is currently being developed which when finalised will be incorporated within an updated MTFS.	S	<p>Recommendation:</p> <p>A fees and charges policy needs to be formulated as soon as possible in order to facilitate the projections in the MTFP. The policy will need to be able to demonstrate how fees are to be optimised.</p> <p>Management Comment:</p> <p>Deloitte's have been commissioned and have started work on the Fees and Charges Flintshire Futures Project.</p> <p>This project includes the production of a draft fees and charges policy.</p>	Mar-12	2	December 2012.	Members agreed not to pursue the Deloitte's work on fees and charges as part of the 2012/13 budget strategy. It is planned to revisit the Deloitte's work and to resume discussions with Members over the summer with a view to having an agreed policy in place by December.
15	The setting of the annual budgets and the completion of the Directorate Service Plans are not prepared concurrently. As the information contained within the service plans is key to how the budgets are to be directed, this does not facilitate	S	<p>Recommendation:</p> <p>It is recommended that budgets and service plans are developed concurrently to further enhance financial management.</p>	Ongoing	1		Budgets are not just prepared on an annual basis, but over the medium term through the MTFP. Service Plans are used where possible, and they include a section where figures are requested over three years. So significant emerging issues that have a financial impact should be raised.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>an effective budget process. The new corporate templates for highlighting all pressures and efficiencies are comprehensive and very informative but these need to be completed by the beginning of the budget process to ensure a smooth and efficient planning system rather than having to revisit and update plans unnecessarily.</p>		<p>Management Comment: Improvements continue to be made on linking service planning and financial planning. However, to fully integrate them would require significant changes corporately regarding service planning/budget process arrangements.</p>				

ACTION PLAN

Para.	Recommendation	Cat	Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>and Charges. Initial project scoping has taken place and it is planned to develop these into detailed project plans by April 2011. The Prudential Borrowing Policy has not as yet been developed but a protocol has been established awaiting approval by CMT, prior to consideration by members. Other established policies such as the treasury management policy have still to be fully integrated within the MTFS.</p> <p>The MTFS would benefit from a full integration of the relevant internal policies and strategies incorporating graphs where appropriate of percentage of total budget achieved with sensitivity and risk analysis. This would provide Members with a much clearer picture within the one document rather than having to refer to the various appendices to the strategy.</p> <p>The MTFS and MTFP have</p>		<p>forward.</p> <p>Management Comment:</p> <p>The MTFS is scheduled to be published in May 2011.</p> <p>However, progress with joint plans and policy development will be driven by the North Wales Collaboration Programme Boards and the Flintshire Futures workplan – this will be more medium to longer term.</p>				

ACTION PLAN

Para.	Recommendation	Cat	Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>still to be further developed to ensure the full integration of revenue, capital and asset planning.</p> <p>There is no mention of joint plans or working in partnership within the Authority's draft MTFS. The MTFS would be enhanced by including details of all joint plans and how in financial terms these are supporting the work of the Authority. Our enquiries revealed that the Authority's MTFS has not as yet been communicated to officers or members as it is still in draft format. The MTFP however, is remodelled and shared on an ongoing basis and is communicated to CMT, LSG and first and second tier officers each time it is updated.</p>						
10	The Authority has recognised that capital programme planning needs to be integrated into the MTFP to bring together the revenue and capital financing and	S	<p>Recommendation: The MTFS should incorporate capital programme planning with sensitivity reviews based on key variables.</p> <p>Management Comment:</p>	Summer 2011	2	Revised Date 1: 01.02.12	Work has been progressing on identifying capital expenditure needs across all services. Meetings have taken place with all Departments during August, and in September will be the subject of detailed consideration by the Corporate Management Team, in preparation for reporting

ACTION PLAN

Para.	Recommendation	Cat	Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	expenditure plans.		Officers have committed to providing Members with a Prudential Borrowing Strategy post April 2011.				to Members. This work will not only identify capital financing requirements but will inform the development of a prudential borrowing strategy for major capital items and firmly link the capital programme with the revenue budget.
						Revised Date 2: March 2013	Work is continuing to improve and develop the Council's approach to Capital Programme planning and monitoring. It is planned to include these developments within the planned MTFS update in 2012/13.

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	FL0070M1
	Procurement

Directorate:	Finance
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DATE OF AUDIT: September 2009

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3	CPR 1.1 states "Heads of Service must keep a register of all contracts completed". However, no such register of contracts completed is in place.	S	<p>Recommendation: Each Head of Service must keep a Register of all Contracts completed. (CPR 1.1)</p> <p>To ensure that there is consistent practice across the Authority consideration should also be given to prescribing a specific format for the capture of this information.</p> <p>Management Comment:: The contact officer group referred to in recommendation 1 will meet to consider adopting a threshold for contracts that need to be entered on a</p>	30.10.09	2	Revised Date 1: End August 2010	No Compliance on this. The aim will be to gather this information from the nominated 4 per Directorate officers. We would also have to provide a useful threshold contract figure.
						Revised Date 2: January 2011	See point 1a)
						Revised Date 3: June 2011	An e-mail request has been sent in January 2011 to all service areas, requesting details of their contracts, in order to compile a corporate contract register. Further reminders will be sent out w/c 21 March 2011. A list detailing those officers who are yet to provide contracts lists is to be presented at CMT.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			corporate register. This should relate to all contracts entered into by all Directorates and Corporate Services.			Revised Date 4: January 2011	Now need to consult with Directorates to agree members Procurement Training is available on request. However by promoting such training conveys the message that the Council is content that procurement activity is controlled and managed within the Directorates. I would propose that the provision of training remains but only on request.
						Revised Date 5: September 2011	Revised Contract Procedure Rules are being developed nationally by a WLGA led working Group. It's expected that a Draft version of the CPR's will be sent out for wider consultation during April. It's expected that this work will be completed during August 2011, with the option to incorporate local variations. Hence, the need to consider the work of the national group prior to changing local CPR's
						Revised Date 6: 01.04.13	The implementation of the e-procurement solution will require that a corporate contract register is populated. Following an initial request for contract data , some contract register details has been captured. However, a full register will not be in place until the e-procurement solution is fully implemented by April 2013.

- 1 – Implemented
- 2 – Not Implemented
- 3 – No longer applicable

DATE OF AUDIT: DECEMBER 2011

Project Ref:	FD0080P1
	Main Accounting

Directorate:	Finance
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
20	<p>A sample of 21 outstanding balances on the aged debtors' ledger was reviewed to ensure the appropriateness of the recovery action taken. The sample included 4 balances recommended for write off (WOF) and 7 balances on which recovery action had been suppressed at the request of the invoice issuing department.</p> <p>Testing identified;</p> <p>- timely recovery action had not been taken against 8 of the 21 balances reviewed. As a</p>	F	<p>Recommendation:</p> <p>The adequacy of the current processes in place for monitoring income collection and the performance of credit control / debt recovery within the authority should be assessed.</p> <p>The resource issues around the recovery of aged debtor balances less than 97 days old need to be resolved as a matter of priority.</p> <p>A statement of policy and an operational procedure should be developed for the management of suppressed accounts, which sets out;</p>	31.03.12	2	<p>Revised Date 1: 31.03.13</p>	<p>The income collection process has been assessed as part of the project and Aged Debtor balances have been reviewed and the process for resolving some of the high value ones assessed. The Corporate Debt Policy will address the process for suppression of accounts and management of suppressed accounts.</p> <p>Salary overpayment recovery will also be included in the review and there will be a process identified in the Corporate Debt Policy to deal with these debts.</p>

ACTION PLAN

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	<p>result 4 of these balances had been recommended for write off by the Corporate Debt Recovery team;</p> <ul style="list-style-type: none"> - inappropriate account suppressions were in place for 4 of the 21 balances reviewed (including an inappropriate 'Stop' marker); - Corporate Debt Recovery has limited information to enable effective collection of 1 of the 22 balances reviewed (salary overpayment). - 2 of the 22 invoices reviewed were considered to have been inappropriately raised and as such were considered to be unrecoverable. <p>In addition the review of outstanding balances identified inadequate periodic review of suppressed accounts; inadequate action taken to recover aged debtors less than £500 (with resources being directed towards 'quick wins',</p>		<ul style="list-style-type: none"> - The criteria for suppressing an account; - The arrangements for monitoring and managing suppressed accounts; <p>The documentation that should be retained to ensure an adequate audit trail.</p> <p>All suppressed invoices should be reviewed by the Directorate Finance Officers as a matter of priority to determine whether the decision to suppress recovery action remains appropriate.</p> <p>All accounts with a Stop marker should be reviewed by the Directorate Finance Officers to determine whether the decision to suppress recovery action on all current and future invoices remains appropriate.</p> <p>A statement of policy and an operational procedure should be developed for the management of accounts with Stop Markers, which sets out;</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>i.e. amounts over £500) and a high level of manual intervention required to correct ledger balances as a result of the inability of the system to accept direct debit payments for the payment of Community Services debt.</p>		<p>-The criteria for placing a Stop marker on an account; -The arrangements for monitoring and managing accounts with Stop markers; -The documentation that should be retained to ensure an adequate audit trail.</p> <p><i>This is the same recommendation as made in September 2010.</i></p> <p><i>Management response:</i> Since this audit was carried out, we have recruited a full-time member of staff to work alongside the current Corporate Debt Recovery Officer.</p> <p><i>We are also reviewing a large number of existing processes in order to deliver a more efficient, effective service.</i></p> <p><i>Resource requirements will be reviewed in full as part of the wider Finance Function Review.</i></p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			<p><i>Operational procedures will be developed and circulated and include clarification on the circumstances in which a 'stop' or suppression may be applied to an account, outlining the process for doing so and detailing future monitoring arrangements.</i></p> <p><i>Departments will be requested to carry out regular reviews of suppressed invoices and stop codes.</i></p> <p><i>Implementation Date: 31/3/2011</i></p> <p>Management Comment: Within the Flintshire Futures Programme is a review of the Council's Corporate Debt arrangements.</p> <p>Deloitte are undertaking this piece of work and will be producing a report on findings and making recommendations where appropriate.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
2	<p>A sample of 10 construction payments was tested at random. The test confirmed: -</p> <p>-3/10 had a VAT invoice which would be classed as the authenticated receipt.</p> <p>-7/10 did not have an authenticated receipt or VAT invoice.</p> <p>The payments were checked to masterpiece and the VAT sub ledger and confirmed that payments had been made to each contractor and the VAT had been reclaimed.</p> <p>Failure to provide an authenticated receipt or VAT invoice is an offence. The authenticated receipt procedure allows a supplier to</p>	S	<p>Recommendation:</p> <p>A full review should be undertaken of payments made to contractors via authenticated receipts within the Construction Industry Scheme to ensure compliance with HMRC VAT Notice 708.</p> <p><i>This is the same recommendation as made in September 2010.</i></p> <p><i>Management Response:</i></p> <p><i>A review of procedures will be undertaken and appropriate (refresher) guidance provided to staff involved in related procedures.</i></p> <p><i>Implementation date:</i></p> <p><i>31/10/2010</i></p>	31.03.12	2	31.12.12	The sample tested will be reviewed along with the process for reclaiming VAT based on Authenticated receipts. If necessary, guidance / training will be provided to relevant officers.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>issue an authenticated receipt for payment and removes the requirement to issue a normal VAT invoice. The procedure works by customers preparing receipts for supplies they receive and forwarding them to their suppliers with payment. The receipts are only valid for VAT purposes when the supplier has authenticated them.</p> <p>This issue was raised in our last review in 2009/10 and it was agreed that Management was to undertake a full review of the process. This appears not to have taken place.</p> <p>A review of the system highlighted the following concerns:</p> <p>There is a risk that input tax is claimed without authenticated receipts being</p>		<p>Management Comment::</p> <p>Disappointed that, despite the work that has been done in this area, the rules relating to VAT invoices and authenticated receipts are not being correctly applied. Will review the procedures followed in the Directorates.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	obtained and not in compliance with HMRC VAT Notice 708. Officers in the directorates involved in the process do not have adequate knowledge of the process.						
14	<p>Idea software was used to produce a report of any potential duplication. The report highlighted a number of possible duplicate payments. Of the 10 selected to review we found that all were duplications and that 8 of these had been corrected. The total value of the duplications found amounted to £19,163.23. The total not as yet corrected amounts to £1,453.31.</p> <p>The reasons for the duplications are many. In</p>	S	<p>Recommendation:</p> <p>Departments need to be reminded of their responsibilities of the importance of the thoroughness of checks on invoices passed for payment. All copy invoices should have the appropriate checks to ensure they haven't been paid previously .The coding of invoices to the correct vendor needs to be properly checked.</p>	31.03.12	2	31.3.13	<p>The Accounts Payable function has now been transferred to Corporate Finance.</p> <p>This area will be reviewed in the current financial year.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>some cases the wrong vendor ID has been incorrectly entered, copy invoices have been paid without proper checks on the original payment, the same vendor with different addresses have been paid and vendors with the same post code (for instance vendors located on the same industrial estates).</p> <p>In one case a payment has been made of the same invoice to two separate vendors that both deal with awards under the Duke of Edinburgh Scheme. This payment was for £55.00 and paid to the Duke of Edinburgh scheme and Award Scheme Ltd.</p> <p>During the year the Authority has purchased new software from Fiscal Technologies to identify duplicate payments, duplicate vendors</p>		<p>Management Comment:</p> <p>A reminder of the checks required will be sent to all Directorates. Responsibility for Accounts Payable will be transferred to Corporate Finance as part of the Finance Function Review.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	and highlight VAT irregularities. This was installed in March 2011 and the Systems and Performance Team are currently working on the reports produced covering the last two years' payments. This should be a useful tool in the future to track and correct duplicate payments. However it is important to keep focussed on the need to try and prevent duplications arising in the first instance and stricter departmental controls are required to minimise the risks.						
22	The methodology used by the Authority for bad debt provisioning has been revised during 2010/11. Initially a Consultant was brought in to review bad debt provisioning resulting in the development of a methodology which met the requirements outlined by PwC in the ISA 260	S	Recommendation: Historic data should be in place to justify and support each of the recovery rates used within the new bad debt provision providing a sound rationale for the change in the basis of calculation.	31.03.12	2	Revised Date 1: 31.03.2013	This is part of the Project Plan and will incorporate bad debt provision and the management of outstanding debt. The bases used to calculate bad debt recommendations will be reviewed in 2012/13.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>report. The revised methodology involved a detailed and systematic review of invoices greater than 183 days overdue where aggregate account balances were greater than £2k (approximately 700 invoices) with specific provisions being assigned according to the level of impairment and risk profile (level of impairment objectively evaluated through information held on the Corporate Debt recovery system). Aggregate balances lower than £2k were then grouped together based on risk characteristics and age of the debt and collectively assessed for impairment based on estimates of historic recovery rates.</p> <p>Systems and Performance are now responsible for the management of the bad debt provision and the calculation of the figures for the 2010/11 year end. The methodology suggested</p>		<p>Management Comment:</p> <p>This will be considered as part of the corporate debt review assisted by Deloitte as per 20 above</p>				

ACTION PLAN

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	<p>by the Consultant has not been implemented in full as it is considered that there are inadequate resources to carry out a review of all aggregate account balances greater than £2k.</p> <p>Review of the actual bad debt provisioning methodology to be introduced at the 2010/11 year end confirms that the provision is not based on objective evidence of impairment and does not consider assets individually (the new methodology is instead based on anticipated recovery levels based on groups of balances with similar risk characteristics and general provisions based on overdue risk profiles).</p> <p>The basis of the new methodology was discussed with Wales Audit Office to ascertain whether it met the requirements of the Code of Practice on Local Authority Accounting in the</p>						

ACTION PLAN

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	<p>UK (which has now superseded the SORP and associated Financial Reporting Standards referred to by PwC).</p> <p>Wales Audit Office's main concern is that the calculation of the bad debt provision under the new methodology may be significantly different to the calculation on the historic basis, and if so they would expect to see a sound rationale for the change backed up by historic data to support each of the recovery rates used within the provision.</p>						
24	There are no formally documented protocols in place to support the management and control of the specific reserve accounts balances (totalling £20.7m, including the single status / unequal pay reserve of £16.6m) on the March 2010 Balance Sheet.	S	<p>Recommendation:</p> <p>For each earmarked (specific) reserve held by the Authority there should be a clear protocol setting out:</p> <p>The reason for / purpose of the reserve;</p> <p>How and when the reserve can be used;</p>	31.03.12	1		The Final Budget Report to County Council on 1 st March included a separate section on the level and use of reserves, as part of the CFO statutory duty.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The Financial Procedure Rules do not make any reference to earmarked (specific) reserves or earmarked service balances carried forward.</p>		<p>Procedures for the reserve's management and control; and A process and timescale for review of the reserve to ensure continuing relevance and adequacy.</p> <p>Detailed procedures and guidance for the creation, management and control of earmarked reserves should be included in the Financial Procedure Rules. In addition the Financial Procedure Rules should include references to the controls around the year end carry forward and subsequent spend of earmarked service balances.</p> <p>Management Comment: A summary of all Earmarked Reserves is provided in the annual Budget Reports to Executive, in which the Head of Finance has to confirm that the level held is appropriate.</p>		2	Dec 2012	<p>This will be included in the Financial Procedure Rules.</p>

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			Reference within the Finance Procedure rules will be looked at as part of the annual review.				
25	<p>Detailed testing of a sample of the earmarked (specific) reserve account balances on the March 2010 Balance Sheet confirmed that detailed analysis is in place to support each of the main balances (Insurance reserve - £1.45m; Supporting People reserve £1.026m; Waste Disposal reserve £0.894m).</p> <p>Whilst the adequacy of the Flintshire Insurance reserve (£1.3m) has been considered by the Authority's insurance brokers (Heath Lambert) and the Supporting People reserve is based on actual under spend of grant funding per the general ledger, there is limited evidence in</p>	S	<p>Recommendation:</p> <p>Each earmarked (specific) reserve account balance should be reviewed and formally considered for continuing relevance and adequacy at each Balance Sheet date.</p> <p>Any earmarked reserve account balances which are no longer considered to be relevant should be transferred to the general un-earmarked fund.</p> <p>Management Comment:</p> <p>A critical review of all reserves held has been undertaken in recent budget processes and a significant amount was</p>	31.03.12	1		<p>As part of the budget process and closedown process all earmarked reserves have been reviewed and where relevant transferred back to general reserves.</p> <p>The Final Outturn report will also include details of the final amounts held as at 31 March 2012.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>place to show that some of the smaller insurance reserve balances and the Waste Disposal reserve balance have been considered for continuing relevance or adequacy.</p> <p>The Insurance Fund reserve includes balances for Clwyd County Council £25k; Insurance reserve £40k and Environment 3rd party Insurance Claims £87k, these balances are not based on anticipated future costs against the funds / there is no formula in place for the determination of these balances, and there is no evidence that any of these balances have been formally considered for continuing relevance or adequacy at the Balance Sheet date.</p> <p>The Waste Disposal reserve was set up to meet the future costs of disposal of residual waste and stands at approximately £0.628m at 31/3/11. The reserve has been</p>		<p>transferred back to revenue. The relevance of all reserves will continue to be closely monitored as part of budget monitoring arrangements. To facilitate this, a reminder will be given to CFMT.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>used to fund the costs of bringing AD Waste back in house and to fund the set up costs of the Residual Waste Treatment Partnership. Calculations provided by Service Accounting suggest that once the AD Waste and Residual Waste Treatment Partnership costs have been met the balance on the reserve account will remain at circa £0.5m.</p> <p>Whilst it is acknowledged that this residual balance will be used to fund future general and strategic waste related costs, there is no evidence that the residual element of the balance has been considered for continuing relevance at the 2010 or 2011 year end.</p>						
28	Executive are not required to approve specific items of spend against earmarked service balances brought forward (as when Executive	S	<p>Recommendation:</p> <p>Guidance should be provided to Directorate Finance Officers re the level of monitoring and reporting</p>	31.03.12	1		Monthly monitoring through Directorate Finance Teams

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>approve the carry forward they approve it for a specific purpose; the Directorate Finance Managers are then responsible for ensuring that spend of earmarked service balances brought forward is in accordance with the Executive approval).</p> <p>Review of a sample of earmarked service balances carried forward at March 2010 identified a lack of consistency in the way that earmarked service balances are treated and monitored by the individual Directorate Finance Managers on carry forward into the new financial year.</p> <p>Directorate Finance Managers are required to transfer any earmarked service balances which are no longer required back to the general (un-earmarked) fund. There do not appear to be any controls in place to ensure that this happens, as a result earmarked</p>		<p>which is required around earmarked service balances.</p> <p>This would ensure there is a clear audit trail of spend against earmarked service balances (in accordance with the Executive approval) and ensure that any under spend against earmarked service balances is appropriately transferred back to the general (unearmarked) reserve.</p> <p>Management Comment::</p> <p>This will be progressed through CFMT</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>services balances carried forward may be used to 'prop up' other areas of Directorate budget.</p> <p>There are no policies or procedures in place around the use of earmarked service balances and no guidance provided to Directorate Finance Officers around the treatment of earmarked service balances or the level of monitoring and reporting that is required around these balances.</p>						

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	FD0080N1
	Main Accounting

Directorate:	Finance
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DATE OF AUDIT: September 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
21	<p>A sample of 22 sales credit notes raised between April 2009 and January 2010 were reviewed to ensure that each credit note was supported by an authorised sales credit order (with supporting documentation where appropriate). Testing identified;</p> <ul style="list-style-type: none"> - 18 of the 22 sales credit orders raised had not been authorised at an appropriate level; - 20 of the 22 supporting batch headers had not been authorised at an appropriate level; - none of the 22 sales credit 	S	<p>Recommendations:</p> <p>The Authority's Financial Procedure Rules should be strengthened to include reference to the authorisation of sales orders and sales credit orders by authorised signatories in line with the procedures currently in place for purchase orders.</p> <p>Management Comment:</p> <p>The Authority's Financial Procedure Rules should be strengthened to include reference to the authorisation of sales orders and sales</p>	Feb 11	2	<p>Revised Date 1 : Feb 2012</p> <p>Revised Date 2 : Dec 2012</p>	<p>This activity is undergoing a complete review as one of the Flintshire Futures Projects– Corporate Debt Review (LEAN)</p> <p>The recommendation will be taken on board as part of the next annual review of Financial Procedure Rules (viz. FPR 9: Income and Expenditure).</p> <p>Unfortunately due to delays in implementing the FFR and long term illness within the section it has not been possible to complete this action by the revised date. The review of FPRs will take place over the summer / autumn 2012.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>orders reviewed contained enough detail to determine why the credit note had been raised (narrative referred simply to 'cancellation of original invoice').</p> <p>If sales credit orders are not appropriately authorised there is a risk that erroneous sales credit notes could be raised, leading to an understatement of reported income.</p>		<p>credit orders by authorised signatories in line with the procedures currently in place for purchase orders.</p>				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	FD0090P1
	Capital Programme

Directorate:	Finance
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DATE OF AUDIT: January 2012

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
6	<p>As required by regulation the Council has regard for the CIPFA Prudential Code and we consider that the Authority satisfied the basic requirements of the Code by agreeing prudential indicators, with locally set values, limits and ratios.</p> <p>The indicators are designed to support and record local decision-making and there is a need to ensure that they are used as an effective tool for this purpose.</p>	S	<p>Recommendation:</p> <p>The prudential indicators should be used as a key tool in deciding investment policy.</p> <p>The prudential indicators should meet the requirements of the Prudential Code.</p> <p>The Audit Committee should be the lead committee on the prudential indicators and appropriate training should be provided to members to enable them to discharge this duty.</p>	Apr-12	1 2	December 2012	Guidance in relation to the LG Measure is still awaited. On receipt of this guidance consideration will need to be given to the appropriate committee to consider the setting and revising of the budget, which will include Prudential Indicators. Subject to the guidance being received, it is planned that this will be agreed by the end of the calendar year in preparation for the 2013/14 budget round.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>We confirmed that the indicators are produced on a timely basis and in accordance with the Code, and receive the necessary approvals; the calculation of the indicators is supported by working papers. The working papers should demonstrate that the indicators reconcile back to the statutory accounts. In both years reviewed (2010/11 and 2011/12) the information for the Housing Revenue Account was not complete.</p> <p>There has been a low level of prudential borrowing in the past, but this is likely to increase, which will increase the need for greater monitoring.</p> <p>The Audit Committee has been nominated to oversee the Treasury Management function but this has not extended to the adoption or review of the prudential indicators.</p>		<p>Members and officers should undertake training on prudential indicators to ensure that their purpose is fully understood.</p> <p>Management Comment: The use of Prudential Indicators as part of the investment policy and the need for training is accepted. Currently, responsibility is with the Executive who recommend to Council. The role of the Audit Committee is under review as part of the L.G. measure.</p> <p>The latest Accounting Code of Practice states <i>'The body that sets the budget for the local authority will usually be the full council of that local authority. Whether or not this is the case, the setting and revising of the prudential indicators should follow the same route as the setting and revising of the budget of the local authority.'</i></p>				<p>In the meantime, the importance of Prudential Indicators and their use as a key tool for investment policy continues to be recognised and will be reported under current arrangements to Cabinet and Scrutiny.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			The 2012/13 Prudential Indicators will be set according to existing arrangements. A review will be undertaken in order to establish arrangements for the new Council.				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

DATE OF AUDIT: September 2008

Project Ref:	FL0160L1
	Accounting For Assets

Directorate:	Finance
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ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
4	<p>The majority of assets on the database are property based and are therefore static and readily identifiable.</p> <p>Each item on acquisition is allocated to a unique reference code based on the general ledger code and any subsequent expenditure relating to this asset is recorded to this code. When the Technology Forge system is fully operational it will hold specific details relating to the asset which will provide additional information on the asset.</p>	S	<p>Recommendation</p> <p>A detailed implementation and testing plan for the capital accounting module within the Technology Forge system should be compiled.</p> <p>Management Comments</p> <p>Corporate & Capital Accounting</p> <p>Related discussions are currently underway with ICT and Valuation team colleagues.</p>	31.03.09	1	Revised date 1 30.06.09.	<p>Property Asset and Development</p> <p>Valuation module workshop(s) have taken only a monthly basis and are diarised until May 2009.</p> <p>Corporate & Capital Accounting</p> <p>Necessary date for completion (for the benefit of the 2009/10 final accounts process).</p>

<p>Assets should be readily identifiable from the asset register, however there are a number of cases where the description on the asset register does not positively identify the items concerned. e.g. 1999/00 Bridges Asset value £70,161.67, 2004/05 Transportation £2,153,217.59. Until recently all plant and equipment was leased and therefore did not appear on the asset register. Prudential Borrowing is now being used as alternative in some cases with the result that items of plant are now appearing on the register. These items are not always easily identifiable. E.g. Refuse vehicles £349,178.95 Concerns have been expressed both by the external auditors and in the accounting press on the use of spreadsheets as fixed asset registers with particular concerns being expressed over the accuracy of depreciation calculations and the lack of audit trails of changes made.</p>	<p>Property Asset and Development</p> <p>... 'With the planned workshop relating to valuations module - this is exactly what we are addressing'....</p>		<p>Revised dates 2 01.04.10.</p> <p>01.04.11.</p>	<p>Property Asset and Development</p> <p>Additional workshops have been held and data has been added/amended manually to the system with a view to testing the Valuations module by end Sept and reviewing the results by end Oct. This timescale would lead to a move to using the TF system for the recording of asset valuations for the financial year 2010/11, which will then incorporate the new IFRS requirements.</p> <p>Corporate & Capital Accounting</p> <p>It is now highly unlikely that the system will be available for 2009/10 final accounts purposes, with various 2007/08 and 2008/09 data still to be loaded, testing to be completed and availability of required output reporting to be ensured. Potential resource issues are also looming, which may impact on continuity.</p> <p>Corporate & Capital Accounting</p> <p>Work continues in assisting the Valuation team in the planned move to the Technology Forge (TF) System, but recent progress has been hindered because of long term sickness/maternity absence with the Section.</p> <p>A related key action is included within Corporate Finance's 2010/11 Service/Action Plan – the aim is to have the TF system in use for 2010/11 final accounts purposes.</p>
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	<p>The arrangements for the recording of assets should be robust, with a clear audit trail of changes made. Management accept that the use of spreadsheets for this purpose may not be the most appropriate solution, but until the new asset management software is fully operational and tested the spreadsheet based system is being retained.</p> <p>There has been limited involvement by Accountancy staff in the implementation of the Technology Forge system as resources have been concentrated on getting the main database operational.</p>					<p>Revised date 3: 01.04.12.</p>	<p>Corporate & Capital Accounting</p> <p>Progress has been hindered by a range of influences – medical and accounting; the requirement to prepare the Council’s accounts on the basis of International Financial Reporting Standards (IFRS) w.e.f. 2010/11 has heavily involved the same accounting and valuation staff who would otherwise have been progressing the Technology Forge Project work. The IFRS requirements have also required updating of the TF system software in order to accommodate the accounting changes.</p> <p>A related key action is included within Corporate Finance’s 2011/12 draft Service/Action Plan – the aim now is to have the (IFRS compliant) TF system loaded, reconciled, tested and implemented for 2011/12 final accounts purposes.</p>
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	<p>Concerns have been expressed over possible problems in the ability of the system to be quickly updated to reflect changes necessary to comply with changes in accounting practices.</p>					<p>Revised date 4: 30.06.12.</p>	<p>Corporate & Capital Accounting</p> <p>The TF System is now live and will be will be used for 2011/12 final accounts purposes. 2011/12 revaluation data is due to input into the system during the coming week which will complete the move to the new system.</p> <p>All future revaluation data will be processed via TF, and related accounting undertaken from system outputs.</p> <p>Internal Audit may wish to review the system in due course, as part of future planned audit work.</p>
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Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

DATE OF AUDIT: October 2008

Project Ref:	FL0300L1
	Enforcement

Directorate:	Finance
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ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
4	With no current policy, and no proposals in the draft policy document referred to in paragraph 2, there is currently confusion around responsibility for the identification of Executors, and the submission of appropriate claims against the Estates of deceased service users.	S	<p>Recommendation</p> <p>Directorate Management need to determine where responsibility for the recovery of debt from deceased service users currently lies, to establish whether this is a function of the Enforcement team or the Legal team.</p> <p>A statement of policy and an operational procedure should be developed for the management of 'deceased with debt', which sets out;</p> <ul style="list-style-type: none"> Responsibility for the notification of deceased 	June 2009	2	Revised Date 1: March 2010	Significant resource issues have resulted in a delay implementing this recommendation.
						Revised Date 2: Nov 2010	Resource allocated to conduct review of Corporate Debt Policy and Procedures.
						Revised Date 3: Sep 2011	<p>The resources that had been recruited to work on Corporate Debt left the authority at the end of July 2010.</p> <p>It has subsequently been decided that Corporate Debt is to be fully reviewed as part of the Flintshire Futures programme and this issue will be addressed as part of that process.</p>

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			<p>with debt to the relevant recovery team;</p> <ul style="list-style-type: none"> Responsibility for the identification of next of kin and Executors of the Estate; Responsibility for the submission of claims against the Estate. The arrangements for monitoring and managing 'deceased with debt' accounts. <p>Management Comment Registrar completes a deceased list weekly and distributes it to Local Taxation and Electoral Services. List needs to be made more widely available, via Infonet, and Operational procedure established.</p>			<p>Revised Date 4: March 2012</p>	<p>Corporate Debt has been designated as one of the Flintshire Futures Projects - this work has been reviewed as part of a Lean Project and further work done by Deloitte's to inform the Corporate Debt Project – a Project Initiation Document has been produced and agreed 24 November 2011 and the Project Board and Team identified – work will start in December 2011. This will cover all of the issues raised in this Audit, the original FF's Scope, the Lean Project recommendations and the Deloitte's Review recommendations.</p>
						<p>Revised Date 5 March 2013</p>	<p>The Corporate Debt Project has now commenced and a Debt Policy has been drafted which will be submitted for Members approval in September and will underpin the Corporate Debt process.</p> <p>All aspects of the lean review, Audit Reports and the Deloitte's report will be addressed as part of the project process.</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

DATE OF AUDIT: October 2011

Project Ref:	LD0220P1
	Data Protection

Directorate:	Legal & Democratic
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
4	The case recording policy has been reviewed, although the procedure for the removal of confidential records has not been included. The Service Manager (Fieldwork) has made amendments to the policy. The policy has not been updated to reflect the amendments, but the Social Work Team Managers have been made aware of the amendments and it is their responsibility to inform their staff.	F	<p>Recommendation:</p> <p>A procedure or guidelines should be introduced immediately for staff to follow when removing confidential records from the office environment.</p> <p>This has been recommended previously and it is important that it is introduced immediately.</p>	Mar-12	1		Guidance issued to staff on 05/05/2012 and included in the File and Recording Policy. with version and date clearly identified.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	The Auditor noted that the amendments required updating to include a version and a date, this was mentioned in an email issued to the Service Manager (Fieldwork), dated 26.07.11.		Management Comment: Was discussed at SMT on 15/10/11, Officers identified the requirement for the addition of the guidelines and their implementation.				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	LD0220N1
	Employment Practice Codes

Directorate:	Legal & Democratic
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DATE OF AUDIT: March 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1.2.3	The application form states that short listed candidates will be asked to complete a "Disclosure of Criminal Convictions" form with disclosure being sought in the event of a successful application. There is inconsistency between the application form and CRB policy Disclosure forms (along with a request for subsequent disclosure) are only completed by candidates when they have accepted posts which are deemed within the CRB policy to require disclosure. No disclosure forms are	S	<p>Recommendation:</p> <p>The procedure for obtaining information relating to criminal convictions should be reviewed to ensure consistency is achieved between the CRB policy and application form.</p> <p>Management Comment::</p> <p>Application form is due for review and recommendations will be incorporated in scope</p>	01.07.10	2	<p>Revised Date</p> <p>1:</p> <p>31.12.10</p>	<p>Application process and form has been reviewed and a report relating to the changes to the application form has been created and is currently awaiting approval before proceeding further – due 1 November 2010.</p> <p>CRB process is also being reviewed with the intention of ensuring consistency between the CRB policy and application form.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>completed at short listing or offer stage.</p> <p>The CRB policy (5.2) states that anyone applying for a post should disclose details of any convictions (including spent) and cautions, reprimands or warnings. There is no section on the application form for this to occur, details are only obtained upon receipt of the CRB results</p>					<p>Revised Date 2: 01.06.2011</p>	<p>Further changes in legislation relating to absence will require further amendments to the application form. Currently we are sending out an addendum relating to this whilst the final changes to the application form are being approved.</p>
						<p>Revised Date 3: 31.12.11</p>	<p>CRB processes are being reviewed , a paper has been prepared for CMT relating to CRB checks and how to continue – this also links through the the HR Service Review which will require a full review of current processes -</p>
						<p>Revised Date 4: 23.2.12</p>	<p>CRB Report presented to CMT on 14th Feb 2012 awaiting decision re agreement. All CRB Processes mapped out in full.</p>
						<p>Revised Date 5: 31.05.12</p>	<p>IT have committed to making the changes to the applications form as outlined in recommendation by 31st May.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1.7.4	The CRB database states the results of the disclosure (whether a conviction or warning) but does not include the details of any convictions. The CRB policy includes a list of field headings which are contained within the CRB database; information relating to the results of the disclosure is not included in the list.	S	<p>Recommendation: The CRB policy should be updated to include the fact that disclosure results (conviction or warning) are held within the CRB database.</p> <p>Management Comment: To be reviewed alongside ISA Review</p>	Apr-12	2	Revised Date 1: End of Jan 2011	ISA implementation has been put on hold so a new policy has not been developed. The CRB policy is being revised and a form of words will be agreed and incorporated into revised CRB policy
						Revised Date 2: End of March 2011	As above
						Revised Date 3: End of Sept 2011 On hold – but proposed by begin April 2012	Draft policy has been created but there is a dependency on a CRB report that is awaiting CMT decisions – this should be completed and agreed before the beginning of next financial year.
						Revised date 4 On hold	HR are currently without a Policy Officer and therefore this piece of work is on hold.

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	HR0220N1
	Holiday Entitlements

Directorate:	HR & OD
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DATE OF AUDIT: September 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
2	<p>The Authority does not have a formal Holiday Entitlements policy.</p> <p>As the International Financial Reporting Standards (IFRS) now requires Local Authorities to accrue for any entitlements not taken at the end of any given year it becomes more imperative to have a standardised policy which is clear and transparent.</p>	S	<p>Recommendation:</p> <p>It is recommended that the Authority implements a comprehensive Holiday Entitlement Policy which is ratified by members and reviewed regularly to avoid confusion and bring consistency.</p> <p>Management Comment::</p> <p>Need to review current holiday entitlements in line with T's and C's for each of the contractual types.</p> <p>Need to review content of contracts arrangements and current practise around holidays and develop robust guidelines around holiday</p>	Nov 2010	2	<p>Revised Date 1: April 2012</p>	<p>We have made initial enquiries in relation to Trent Phase 2 and how this would support from a systems point of view however this needs to link to points made below.</p> <p>In order to proceed would need to understand how much of a priority this is for the organisation – also need to link to Finance as they would be a key stakeholder in any process development.</p> <p>After carrying out research and internal investigation it would appear that this is not only about implementing a policy it is about understanding entitlement across the whole organisation.</p> <p>Original commitment was to action this by the end Nov, however the Hr priorities have changed in line with Flintshire Futures and other</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			<p>entitlement. Project plan to be developed – this will be shared with Audit.</p>				<p>organisational requirements, therefore resource will need to be identified by Senior Management to carry out this piece of work.</p> <p>We would suggest that the first step needs to understand current practices to holiday entitlement across the organisation to understand the risks and impact of applying a standardised policy.</p> <p>Updated 25th May 2011</p> <p>We have internally recognised and agreed that a comprehensive holiday policy needs to be agreed which would include reference to holiday entitlement and carry over.</p> <p>A piece of work has been undertaken to identify the general issues re holidays and holiday entitlement and a draft policy has been written.</p> <p>Further consultation is now required to agree on processes/methods to address the issues raised.</p> <p>All of this work will be done in parallel with the Phase 2 Project which will at a future point deliver the capability of recording annual leave for all employees electronically and linking through to payroll. We do not as yet have an expected date for delivery of this functionality but anticipate that</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
							it will be in 2012. Rebecca Noble 25.05.11
						Revised Date 2: 01.04.13	Work has commenced upon the creation of a central policy document, however other organisational priorities particularly Single Status has impacted upon resources available to progress. Changes in the practices and procedures would ideally commence at the beginning of a financial/leave year. John Griffiths 31.05.12
3	Testing revealed that there is no comprehensive document for officers to follow in their administering of Holiday Entitlement records. Guidance notes can be found on the Infonet regarding annual leave entitlements, the calculation of Bank and Public Holidays in relation to part time employees and special leave of absence. These documents are not regularly updated. There has been some confusion as to how to apply holidays where staff work	S	Recommendation: Guidance from HR should be clear and precise on all aspects of the process of calculating the correct holiday entitlements for all employees. It is imperative that officers are aware of individual responsibilities and those of HR. This could be achieved by producing a comprehensive appendix to a Holiday Entitlement Policy which gives clear procedures and guidance on best practice in	TBC Timescales can be provided once project plan is agreed (approx Nov 2010).	2	Revised Date 1: March 2011 Revised Date 2: Nov 2010	We have removed outdated material from the Infonet and have identified existing policies/guidance that need revision. Including Bank Holiday Entitlement for part timers, Special Leave, - SC to Action New/ Standardised Holiday Policy work links back to comments made under section 2. Refer to comments made in section 2 re Trent project We have taken steps to ensure that the date of continuous service is now captured earlier on in the recruitment process and that new starters are also prompted to provide this information.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Bank Holidays particularly with regard to Leisure Centre staff and shift hours also apply.</p> <p>Previous service rules require clarity as the Trent system does not give details of aggregated service which can lead to incorrect holiday entitlements being applied where the system is used to check start dates for entitlement calculation purposes. Our review highlighted two officers with the maximum holiday entitlement but showing less than 10 years service from their commencement dates. HR reported that it is the responsibility of the managers to witness written confirmation of the aggregated previous service but in these instances the Head of Service reported that he had never seen evidence and that this was the responsibility of HR.</p>		<p>administering and monitoring holiday entitlements across the Authority to ensure consistency and accuracy of approach.</p> <p>Management Comment:: Phase 2 iTrent implementation is being scoped at the moment and one of the functions this would potentially give us is the ability to process all holiday requests through Employee and Manager self Service this would immediately ensure consistency.</p>			<p>Revised Date 3: April 2012</p>	<p>Training has taken place within the Service Centre to ensure that all HR SC Assistants are aware of the importance of capturing date of continuous service and know how/where to put this on the system.</p> <p>HR need to establish clarity in relation to continuous and aggregated service and how this links to holiday entitlement. This will link through to comments in section 2 –</p> <p>Update 25 May 2011 Please see comments above in relation to point 2</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	Testing highlighted that procedures vary across the Authority on the application of 5 days extra leave entitlement after working 5 years and the extra days earned for length of service up to 20 years.					Revised Date 4: 01.04.13	Work has commenced upon the creation of a central policy document, however other organisational priorities particularly Single Status has impacted upon resources available to progress. Changes in the practices and procedures would ideally commence at the beginning of a financial/leave year. John Griffiths 31.05.12
5	<p>Our review revealed that there are a number of staff receiving Holiday Entitlements under the old 'Clwyd' rules:</p> <p>Five Project Workers are receiving 20 days plus 5 for length of service and 2 extra statutory days.</p> <p>Two other officers within Community Services, one an instructor at Glanrafon, the other employed at Abbey Metal, have 9 extra days leave plus length of service and additional pay. This dates back over 10 years when there was a change in contracts and conditions of service agreed with the unions. Manual</p>	S	<p>Recommendation: Holiday Entitlements should be consistent across the Authority to ensure fairness and transparency, and in accordance with the principals of Single Status.</p> <p>Management Comment: Phase 2 iTrent implementation is being scoped at the moment and one of the functions this would potentially give us is the ability to process all holiday requests through Employee and Manager self Service this would immediately ensure consistency. See point 2 also</p>	TBS	2	Revised Date 1: April 2011	Single Status will only apply to Green Book employees and holidays are not in scope of Single Status therefore this cannot be seen as a resolution.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	workers at the Canton Depot have an additional 6.5 days holiday entitlement originating from 2000 when hours were decreased from 39 to 37per week.			Nov 2010.		Revised Date 2: April 2012	Original commitment was to action this by the end Nov, however the Hr priorities have changed in line with Flintshire Futures and other organisational requirements, therefore resource will need to be identified by Senior Management to carry out this piece of work. We would suggest that the first step needs to understand current practices to holiday entitlement across the organisation to understand the risks and impact of applying a standardised policy. Resource will have to be agreed with HS. Update 25 May 2011 Please see comments above in relation to point 2
						Revised Date 2: 01.04.13	Work has commenced upon the creation of a central policy document, however other organisational priorities particularly Single Status has impacted upon resources available to progress. Changes in the practices and procedures would ideally commence at the beginning of a financial/leave year. John Griffiths 31.05.12

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	HR0240P1
	Employee Appraisals

Directorate:	
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DATE OF AUDIT: June 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	<p>It became apparent that the Policy had not been reviewed or revised since it was implemented in April 2005. As can be seen from this report not all employees are complying with or are fully aware of the requirements of the policy.</p> <p>The Senior Human Resources Advisor stated that "The Employee Appraisal Policy had not been revised but is due to be as part of the People Strategy 2009-2012."</p>	S	<p>Recommendation:</p> <p>Consideration should be given to:</p> <ul style="list-style-type: none"> reviewing the Employee Appraisal Policy as part of the People Strategy 2009-2012 and re-launching / re-publicising the Employee Appraisal Policy <p>Management Comment: The Appraisal Policy for the Workforce.</p>	April 2012	2	December 2012	HR do completely agree with the majority of recommendations in this report however the HR team do not currently have an HR Policy Officer as such it has not been possible to review the policy. HR is undergoing a Service Review and therefore a Policy Officer will not be in place until such a time as the review is complete.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3	From the sample extracted 6/8 members of staff had not received a 6 monthly review within the last 12 months. 5 out of the sample had never received a 6 monthly review.	S	<p>Recommendation:</p> <p>To enable both the manager and job holder to comment on performance and progress made to date on the objectives set in the full appraisal, HR should remind all Line Managers that all employees should be subject to a 6 monthly review</p> <p>Management Comment:</p> <p>Will be emphasised as part of the re-launch.</p>	April 2012	1	May 2012	Communication to be issued as per point above Action - RN
10	4/8 Line Managers in the sample were unaware of the identified person within their directorate. Additionally they were not aware of the need to notify the identified person in their directorate of the training needs of their employees. It was pleasing to note that there were identified officers in the Environment and	S	<p>Recommendation:</p> <p>As per the Employee Appraisal Policy an identified person within each directorate needs to be nominated and be provided with an electronic form for recording training needs for their directorate.</p> <p>The identified person or persons from each Directorate need to be publicised e.g. on the Info net.</p>	April 2012	2	Dec 2012	<p>Consideration will be given to this when revising the policy.</p> <p>Agreed that we need to re-design the process for capturing and communicating training needs identified as part of the appraisal process.</p> <p>Understanding requirements and mapping out "To Be" processes will also form part of the development of Training modules on iTrent system to take place July – Dec 2012</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Community Services directorates.</p> <p>At present the Environment directorate has a Lotus Notes Database that records all training requests but cannot analyse them. A development request has been lodged with the ICT section to further augment the database with a view to it being able to analyse and classify the training needs of the whole directorate.</p> <p>Community Services has two nominated officers, one for Housing Services and the other for Community Services. Presently, Housing Services training information is captured on the PDP Database and Community Services on their own database. The ICT section is in the process of migrating the Housing Services Database into the Community Services Database and in doing so taking the appraisal functionality into the Community Services Database</p>		<p>Alternatively, rather than having an electronic form or each Directorate having its own method of capturing training needs data, consideration should be given to compiling a bespoke corporate database for use by all staff to capture, classify, analyse and report training needs etc</p> <p>Management Comment::</p> <p>This can be developed as part of local/directorate arrangements</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
11a)	<p>As stated previously none of the sample were aware of the existence of an electronic training form/schedule and the identity of the nominated directorate contact was not always known.</p> <p>Therefore training requests from appraisals are not generally forwarded electronically to the Corporate Training Unit by the defined date to enable them to compile their Annual Training Policy.</p> <p>Discussions were held with the Training Unit who stated that they receive very few training requests as a result of the appraisal process.</p>	S	<p>Recommendation:</p> <p>As per the Employee Appraisal Policy the identified person should forward the electronic form by no later than 30 September so that identified training needs can be included in the budget plans for the following fiscal year.</p> <p>Management Comment:</p> <p>The proposal of setting a "window" for completion of appraisals will be considered as part of the review of the Appraisal Policy.</p>	April 2012	2	December 2012	Consideration needs to be given as to whether this is practical to implement.
11b)	As 11a)	S	<p>Recommendation:</p> <p>As described in section 10, consideration should be given to the compilation of a bespoke, corporate database to capture, classify and analyse</p>	Dec 11	2	Revised Date1: March 2012	The next phase of I Trent has been implemented; managers who have registered onto the system can now input data from appraisals they have conducted. This information can then be accessed by Corporate Training for the development of training plans.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			<p>training needs. Uniform reports could then be produced detailing the corporate training needs from each directorate which in turn could be forwarded to the Corporate Training Unit by 30th September</p> <p>Management Comment:: The development and introduction of a Lotus Notes type database system to be explored.</p>				<p>In addition, Conway County Borough have developed a new Personal Development system. I have contacted the Training Manger at Conway, and we will discuss this at our next North Wales Training Group meeting on the 5th of March. If suitable, this could be implemented within Flintshire.</p>
						Revised Date 2 = Dec 2012	<p>iTrent is the HRMIS system that is in use across 11 other Welsh LA's and currently in use at FCC. We intend to develop functionality using the Trent system to allow us to capture training needs and history against an employee record. Work will commence on scoping out our requirements and will include taking best practise from other LA's in July 2012.</p> <p>Owner: RN & SH</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

DATE OF AUDIT: February 2009

Project Ref:	CS0130M1
	Subsistence & Allowance

Directorate:	HR & OD
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	<p>The allowance rates for incurred mileage are set nationally and are laid out in the National Agreement. (Green book).</p> <p>The amounts for post entry training are also set nationally and are detailed in the National Agreement.</p> <p>All other expenses including fares and subsistence are set locally. At present there is no policy or guidelines in which to follow. The most recent rates for hotel use is dated February 1997 and were written by the then HR Director.</p> <p>They have not been reviewed or increased during this eleven year period. Of the four Directorates examined only</p>	F	<p>Recommendation</p> <p>A policy or guidelines should be drawn up for staff to use prior to completing travelling and subsistence allowance claims. The policy should include clear guidelines on all rates of expenses, the process of completing the claim forms and other relevant information. The policy should be widely available to all staff and should be reviewed at least annually. This will ensure consistency and uniformity across all Directorates.</p> <p>Management Comment</p> <p>A policy / guidelines can be produced by Human Resources.</p>	31.07.09	2	<p>Revised Date 1: End of December 09</p> <p>Revised Date 2: 31 July 2010</p>	<p>Information relating to current expenses rates, practice across the Council, current written documentation including claim forms have been reviewed. The guidance now needs to be drawn up and circulated across the organisation.</p> <p>Resource has now been allocated to complete this work as a matter of priority. Draft guidelines for expenses have been drawn up by HR and will be circulated for comment by end of June 2010 once advice received from Kevin McSweeney has been incorporated (see below). Review of existing rates including benchmarking has taken place. Proposal to CMT by end of July.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>one Directorate was still using the hotel rates (ASC). Staff from this Directorate are only allowed to claim up to £75.11 basic allowance and up to £85.66 enhanced allowance, (London, Cardiff or Edinburgh). Staff from the other three Directorates were able to claim in excess of this if the claim had been duly authorised. (e.g. Hotel costs, C&H - £124.50, E&R- £110, Finance - £175.00.)</p> <p>The Auditor also found items of expenditure that did not relate to Travelling and Subsistence, that had been paid via the employee's claim form.. For example, one member of the E&R Directorate had claimed for coffee expenses and another had claimed for a hot water geezer. There was one instance where four members of the same office had incurred subsistence allowance, although just one member of</p>					<p>Revised Date 3: 30th November 2010</p> <p>Revised Date 4: 31 March 2011</p>	<p>Expenses Guidelines were drafted and circulated for comment and feedback by 9th July 2010. Clarity now being sought regarding elements of proposed guidelines and potential impact of Flintshire Futures programme. Contents of guidelines may be amended as a result. To be reviewed as FF programme is developed. HR to review position again before end of November.</p> <p>The need to review our position in relation to expenses and subsistence rates and practice has been reinforced given our current discussions on other Costs of Employment matters and proposals for change that are currently being formulated, discussed with the TUs and agreed with Elected Members. The natural progression from moving forward with these proposals will be to consider other elements under Costs of Employment, which will include expenses and subsistence. More time is required to do this and the work undertaken to establish our current position will not be wasted. Our proposals for change will be considered and formulated by the end of this financial year 2010 /11 in preparation for implementation in the early part of 2011/ 12.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>staff had claimed the subsistence rates on the other staff's behalf.</p> <p>Another member of staff was found to be using public transport to travel to local meetings within the County although they are paid essential car user allowance for providing their car for work.</p>					<p>Revised Date 5: October 2011</p>	<p>Whilst there are clearly 'housekeeping' issues regarding the proper authorisation of claims, it is felt that to review guidance and ensure that this is being closely adhered to by employees and managers should be implemented simultaneously.</p> <p>In line with ongoing discussions regarding above proposals.</p>
						<p>Revised Date 6: 1 April 2012</p>	<p>The Expenses guidance has been reviewed in light of Part 3 (terms and conditions) proposals and has been amended accordingly. The HR and OD team are currently designing and implementing the module on iTrent for Expenses and Subsistence (to enable employees to claim their expenses and managers to authorise claims electronically). The principles set out in the guidance need to be tested on the system and possible amendments made to the guidance if necessary to ensure that they are workable for processing both paper and electronic claims. The testing of the system is being carried out currently and will be completed by March 2012. The guidance will be finalised and implemented in readiness for the start of the financial year 2012 / 2013</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
						Revised date 7: August 2012	As above – the delays we are experiencing are due to the fact that only a small minority of Managers have completed the iTrent Manager Self Service roll out process. We do also need to consider that the Part 3 negotiations (Single Status) may impact the roll out of the proposed expenses guidelines and associated processes.
3	Within the E&R Directorate it was not always the line Manager that had authorised the claim. The reason given for this relates to the line Managers not having an authority code to be able to authorise claims.	S	<p>Recommendation</p> <p>Only authorised line Managers should be authorising claim forms relating to their immediate staff. Authorising Officers should have a reasonable knowledge of the journeys made or subsistence claimed, prior to endorsing the travel claim form.</p> <p>Management Comment</p> <p>To be included in policy / guidelines</p>	31.07.09	2	<p>Revised Date 1: As above</p> <p>Revised Date 2: 31st July 2010</p> <p>Revised Date 3: 30th November 2010</p>	<p>As above – recommendations re authorisation accepted and will be incorporated into written guidance.</p> <p>As above – recommendations re authorisation accepted and have been incorporated into draft written guidance.</p> <p>Guidance drafted but some elements may be in scope of Flintshire Futures programme. HR to review position again before end of November.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
						Revised Date 4: 31 March 2011	See comments above regarding the review of expenses and subsistence rates and implementing guidance for authorisation simultaneously.
						Revised Date 5: October 2011	In line with ongoing discussions regarding above proposals
						Revised Date 6: April 2012	See explanation in 1 re progress. These requirements are set out in the guidance. Only managers who are authorised to approve claims will be allowed to do so on the iTrent system.
						Revised Date 7: August 2012	See explanation in 1 re progress. These requirements are set out in the guidance. CMT have agreed that Line Managers will be able to authorise expenses claims submitted on iTrent as they have a closer understanding of journeys etc carried out by the individual and all claims will be fully auditable.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
4	<p>In the main receipts had been obtained for items of expenditure. A small proportion of claims did not have a receipt.</p> <p>One claim relating to hotel accommodation did not have a receipt attached but a copy of the staff members credit card statement. This should not have been accepted.</p> <p>If receipts are not submitted and the Inland Revenue were to pick this up then the Council could be penalised.</p>	S	<p>Recommendation</p> <p>The claims forms should always provide the necessary receipts for incurred costs, prior to being processed.</p> <p>Management Comment</p> <p>To be included in policy / guidelines</p>	31.07.09	1	Revised Date 1: As above	Recommendation accepted.
						Revised Date 2: 31 July 2010	Draft guidance includes clear advice regarding receipts including explanations of what is needed and why. Advice taken from Kevin McSweeney regarding HMRC requirements for inclusion in guidelines.
						Revised Date 3: 31 March 2011	See update above regarding the review of expenses and subsistence rates and authorisation practice.
						Revised Date 4: October 2011	Relevant wording already incorporated into draft Guidance.
						Revised Date 5 : April 2012	See above – this has already been incorporated into the guidance.
						Revised Date 6: August 2012	See above – this has already been incorporated into the guidance.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
5	<p>Receipts for fuel usage usually contain all the requirements asked for. Receipts for subsistence claims do not always contain the Revenue & Customs requirements.</p> <p>Also, when certain types of subsistence are claimed for, the member of staff should separate and identify the V.A.T. onto the claim form. At present this is not carried out. The Senior Accountant (tax expert) should be contacted to give further advice to individuals.</p>	S	<p>Recommendation</p> <p>As part of a new policy which should be written, the Senior Accountant (tax expert) should be asked for his advice on the specific requirements relating to Revenues & Customs requirements. This can then be incorporated into the new policy.</p> <p>Management Comment</p> <p>To be included in policy / guidelines</p>	31.07.09	1	As above	<p>Recommendation accepted. A Policy and Guidelines are to be drafted. A timeline to be provided once this is in scope.</p> <p>See previous comments</p>
						31 July 2010	<p>Resource has now been allocated to complete this work as a matter of priority. Draft guidelines for expenses have been drawn up and will be circulated for comment by end of June 2010. Draft guidance includes clear advice regarding receipts including explanations of what is needed and why. Advice taken from Kevin McSweeney regarding HMRC requirements for inclusion in guidelines.</p>
						31 March 2011	<p>Recommendations will be incorporated into the review of expenses and subsistence rates and authorisation practice.</p>
						October 2011	<p>Relevant wording already incorporated into draft Guidance.</p>

Project Ref:	IT0230P1
	Masterpiece Security System

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Directorate:	Finance
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DATE OF AUDIT: April 2011

ACTION PLAN

Para.	Recommendation	Cat	Recommendation & Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
9	<p>The audit log does not record user views, it only records where any file has been updated by the Masterpiece system (e.g. add, change or delete).</p> <p>It is only possible to use the audit logging functionality for one file e.g. any changes to vendor name and address or any changes to vendor bank details. It is not possible to run the audit log over more than one file.</p>	S	<p>Recommendation: The situation regarding the use and capability of audit logging within the Masterpiece system should be reviewed. The review should involve all stakeholders and should determine the reasons for audit logging, the levels required and how this could be achieved</p> <p>Management Comment: A paper will be produced reviewing the problems and</p>	After July 2011 (post FM4 upgrade)	2	<p>Revised Date 1: 04/05/2012 (To complete and present report to Head of Finance)</p>	<p>Needs further work. FM4 upgrade problems still requiring a lot of staff input.</p> <p>As Stated recently the current Accounting System (Masterpiece) can not comply completely with the Audit Recommendations.</p> <p>Implantation of the recommendations can therefore only be achieved following the procurement of a new Financial System.</p> <p>A Report outlining the limitations of the Financial System(Masterpiece) is to be prepared for comment by the Head of Finance following the FM4 upgrade and the Implementation of the</p>

ACTION PLAN

Para.	Recommendation	Cat	Recommendation & Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>A test was completed of changes to the audit vendor name and address file which proved that it was possible to see the user id of the user who originally set up the entry and the user id of the user effecting the change.</p> <p>An attempt was made to record an audit log of users updating the system however this did not appear to have been successfully recorded on the audit log.</p> <p>The lack of audit trails means that any investigations necessary which involve data from within the Masterpiece system may be more time consuming and difficult to resolve.</p>		<p>limitations of the current system and identifying practical possibilities for improvement. The paper will be produced for the Head of Finance to consider.</p> <p>However WAO have already recognised that due to the limitations of the current system significant improvement will only be made when a new system is implemented.</p>				P2P project (Pilot went live 25 th November)
						Revised Date 2: TBA	<p>The report has not yet been completed due to a change in staff taking on the responsibility of the Financial Systems. Following this settle-in period, concentration can now be focussed on completing this report.</p> <p>Although, as has been previously mentioned, recommendations can only be truly met by the implementation of a new system.</p>
						Revised Date 3: 29/06/2012	<p>Although the report has not been completed yet, work is being carried out with the Systems team and Infor to produce an audit log from Masterpiece which should provide more information on user activity.</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	LL0190N1
	E-Teach

Directorate:	Lifelong Learning
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DATE OF AUDIT: August 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	<p>Our review highlighted the fact that schools are increasingly using agencies to recruit teaching staff. These agencies, namely Capita and New Directions are offering standard rates as against the statutory pay grades for teachers. For long term supply teachers this could have a big impact on costs.</p> <p>Currently The Authority pays two annual subscriptions to E-Teach, one for the supply pool software package and one for E-Teach online recruitment. Together this represents a total cost net of VAT of £28,445. Set against this the cost of advertising is recouped</p>	S	<p>Recommendations:</p> <p>A full evaluation of the E teach system needs to be undertaken to determine the most cost effective and efficient method going forward for providing education personnel to schools as against other potentially viable options.</p> <p>A budget exercise needs to be completed on the costs of using agency placements for supply teachers in comparison to the E-Teach system.</p> <p>Management Comment:</p> <p>Review of the spend on supply for 09/10 has been carried out.</p>	30.03.11	2	<p>Revised Date 1: w/c 1/3/2012</p>	<p>Initial dialogue with corporate IT to ascertain feasibility of devising in-house supply payment system. Not currently in scope of corporate IT plan for 2011/12;</p> <p>Informal consultation with secondary headteachers and unions over proposal to remove system;</p> <p>The system is also used to pay additional hours for all part time staff in schools (approx 2000 employees). An alternative system would therefore need to be provided through Trent; Any such review currently on hold pending review of HR Services.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>from the schools and for the school year 2008/9 the total cost of reimbursement for the E-Teach advertising was £10539.</p> <p>A sample of invoices paid to Capita and New Directions was selected and reviewed for rates paid for supply teachers and compared to the rates charged through E-Teach. Our testing revealed one teacher also registered with E-Teach and therefore a comparison with rates could be made. The flat rate charged by Capita is £179.99 per day and the rate to the same teacher through E-Teach would be £177.70 plus £40.00 on costs. Depending on the qualifications and grade of the teacher the costs could be further reduced by using agencies over E-Teach.</p> <p>Payments made to Capita and New Directions between May 2009 and April 2010 to date total £384,659.43. This</p>		<p>Schools spent £2.7m on supply recruitment. Therefore the total net cost of eteach of £28k is minimal – i.e. approx £280 per school per year. Schools will pay a fee to an agency for each day of supply engaged.</p> <p>The Audit has identified that some £350K was spend on agency staff during 09/10. This however only represents 13% of the total spend – the rest being managed via the eteach system.</p> <p>The £28k total cost to eteach includes the payroll function. If this was not provided there would be staff time needed to complete, submit and process paper timesheets monthly thereby occurring costs associated with printing, postage and officer processing</p> <p>The eteach supply database is offered to schools under a Service Level Agreement. This is due for renewal April 2011. Consideration to be given to ongoing financial viability of</p>			<p>Revised date 2: By 31 December 2012</p>	<p>To consider under procurement arrangements whether the system continues from February 2013 anyway. Procurement, financial and consultation programmes to be instigated</p> <p>HR Review delayed no new date of implementation fixed.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>includes £34,451 for software and training. A significant proportion of the remainder relates to payments for supply teachers.</p> <p>Discussions with the bursar at Connahs Quay High School revealed that schools are using agencies for staff because it is cheaper and sometimes quicker to obtain staff in this way. Negotiations can also be made with agencies for securing 'the best deal'.</p>		providing this service to schools .				
2	The schools export their information of teachers' bookings for the previous month on the 5th of each month. The staffing officer clicks on 'payroll' on the supply pool management page and saves the information to her W drive and checks the details for any obvious errors. This is sent to the Team Leader Development in payroll and he runs an error report. This is sent back to the staffing officer for any corrections to be made.	S	<p>Recommendation:</p> <p>E-Teach should be contacted to enquire as to whether data exports can be amended to give totals and the number of records per files submitted. This would strengthen control by allowing checks to ensure that data exported to payroll is accurately applied. In addition there is a need for payroll to provide control total information to reconcile with E-Teach data exports. This was previously recommended in</p>	Oct 2010	2	<p>Revised Date 1: March 2011</p> <p>Revised date 2: Oct 2011</p> <p>Revised date 3 TBC</p>	<p>Eteach contacted and additional business specification to be contracted and costed into new contact upon renewal March 2011</p> <p>Business requirement can be added to new eteach specification but the revised version is currently being rolled out on a phased basis by eteach with plans for Flintshire Autumn term 2011.</p> <p>Current timetable for new eteach specification to be rolled out on a phased basis has now been cancelled by eteach. No new date has been given for implementation of revised timetable.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The payroll cannot be run until all the errors have been addressed.</p> <p>Our review revealed that the data exported from E-Teach monthly does not include the number of records and total amounts which greatly impedes any checking process and that this is further exacerbated by the fact that the data is updated by the Team Leader Development in the Payroll for holiday pay applications each month.</p> <p>E-Teach exports for February, March and April were reviewed for units booked to ensure the maximum number of hours had not been exceeded. All units booked were reasonable and none exceeded 32.5</p>		<p>2007.</p> <p>Management Comment: None</p>			<p>Revised Date 4: TBC</p> <p>Revised Date 5: TBC</p>	<p>As above – still no new date.</p> <p>As above – still no new date.</p>
6	We reviewed the current list of users obtained from the E-Teach system and found that all users have 'Administrator' access. It was reported that there is no 'read-only' access to E-Teach.	S	<p>Recommendations: Officers with access to E-Teach should be reviewed at least annually to ensure that details are correct and up to date. To enhance the protection of information on</p>	30.03.11	2	<p>Revised Date 1: Oct 2011</p>	<p>As highlighted above, requirement can be added to new eteach specification but the revised version is currently being rolled out on a phased basis by eteach with plans for Flintshire Autumn term 2011</p> <p>Current timetable for new eteach specification to</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Finance officers with access could in theory alter information prior to 'sign off' each month.</p> <p>The list of users was found to be out of date. From a total of 16 users at County Hall 3 no longer required access and hadn't used the system in over a year and one officer had retired on 31st March 2010.</p> <p>There are no regular reviews of the users as to their continued requirements.</p> <p>E-Teach can be set up to prompt for password changes but this has still not been implemented in line with the Authority's Security of Information policy.</p>		<p>computer systems password prompts should be implemented in line with the Authority's Security of Information Policy. This was previously recommended in 2007.</p> <p>Management Comment: There are approximately a total of 12 staff in Staffing/Finance/ICT who have administrative access to eteach. As part of software development eteach have been asked to set-up 'read-only' access to users (other than prime-users) and to alert password prompt changes every 90 days.</p>			<p>Revised Date 2: TBC</p> <p>Revised date 3 31/12/12</p>	<p>be rolled out on a phased basis has now been cancelled by eteach. No new date has been given for implementation of revised timetable.</p> <p>No new date has been given for implementation of revised timetable.</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	LL1010P1
	School Budgetary Control

Directorate:	Lifelong Learning
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DATE OF AUDIT: November 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
10	<p>A review of the current scheme was undertaken in line with the School Funding Regulations 2010 to determine if the schools have been provided with accurate information.</p> <p>As stated previously, the current version was last revised in 2005. The Schools Funding Regulations was issued in 2010 and will need to be considered when revising the current version. It was identified that additional changes to the current version were requested from both the Principal Accountant and Internal Audit.</p>	S	<p>Recommendation: The current scheme for financing schools should be fully revised and issued as soon as possible.</p> <p>Management Comment: The scheme will be revised in line with the School Funding regulations issued in 2010.</p>	31.03.2012	2	31/3/2013	<p>The review of the Scheme for Financing Schools is currently under review. Elements have been reviewed and submitted to the Schools Budget Forum, Union Reps, Governors as part of the consultation. These elements will be taken to the Schools Budget Forum for approval in May. This will be an ongoing process throughout 2012/13 and I do not anticipate that it will be completed before March 13 in its entirety. This will include the update to the Financial Procedures.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	In line with the outstanding issues identified, the current version will be to be fully revised and issued to all schools as soon as possible.						
21	A discussion was held with the Performance Information Manager and it was identified that population projections have not been issued to schools for the current financial year. This has been due to a number of factors mainly being the lack of resources available. Compiling this information is complex and requires a full time role which has not previously been available; however a position is currently being considered as part of the job evaluation review. The last exercise was undertaken by the service 18 months ago and all secondary	S	<p>Recommendation:</p> <p>Based on the information received the service should consider discussing the use of projected pupil numbers with schools and determine a way forward.</p> <p>Management Comment::</p> <p>It is not clear that statistical information on potential pupil numbers based on demographical areas is really useful to Schools as pupil numbers are also affected by other factors, such as parental choice and county boundaries.</p>	Ongoing	2	31/3/2013	This issue will form part of the funding formula review which is ongoing and aims to complete in 2012/13 and will focus on how projections can be used to inform 3 year budget projections.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>schools were issued with population projections, however no exercise was undertaken for primary schools at this time.</p> <p>Communications were also held with all secondary school head teachers to establish the usefulness of the information provided.</p> <p>At the time of reporting three responses have been received to date and all comment on the inaccuracies in the data received. Further checks had to be undertaken by the head teachers in order to obtain the correct information.</p> <p>The consensus so far indicates that the use of population projections would be useful for the schools however assurances would be required on the accuracy of data received.</p>		<p>Demographic projections forward have been shared with all Schools as part of the School Modernisation information and will be available to Schools from now on.</p>				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CS0033N1
	Multi-Skilling

Directorate:	Community Services
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DATE OF AUDIT: September 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
2	<p>A request was made to management and Human Resources for a copy of the final agreement, however, no record could be located. A draft version of the agreement (v3 21/08/06) was available and this was obtained from both parties.</p> <p>A review of the executive and housing committee minutes also identified discussions taking place regarding the pilot scheme, however, audit were unable to establish if the pilot agreement had actually been approved.</p> <p>Further discussions with</p>	S	<p>Recommendation: Dependant on the future direction of the service, a final signed agreement should be obtained for any future agreements.</p> <p>Management Comment:: Negotiations with staff and trade unions are currently underway to reach an agreement on modernising the work of the Building Maintenance Unit. A signed agreement by all parties will conclude the negotiations.</p>	June 2011	2	<p>Revised Date 1: July 2012</p> <p>Revised Date 2: November 2012</p>	<p>A series of meetings have taken place and negotiations are ongoing.</p> <p>A series of meeting have taken place, however, any new agreement will have to take into account other measures being introduced to improve the repairs service and we are working with Deeside College to develop a multi skilling NVQ for all trade staff as a pre-requisite to continued multi skilling payments. Therefore this issue is highly complex and requires detailed negotiations with staff and trade unions.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>management identified that the service is now looking to replace the current scheme. Proposals to modernise and enhance the service have already been forwarded and agreed by the Executive Committee (13/07/10) and formal negotiations with the unions are being conducted.</p> <p>The report to the executive identified improved productivity levels and repairs performance over the last year. A project to further improve performance by introducing mobile working and changing working practices has been established. It is intended that this will be piloted in January 2011 for full implementation by April 2011.</p> <p>If a new agreement is to be introduced the service should ensure that a final, signed agreement is obtained, approved by members but this</p>						

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	will be based on the decision made from point 1 of this report.						

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CH0060M1
	Rent Recovery and Enforcement

DATE OF AUDIT: May 2009

Directorate:	Community Services
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ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
18	<p>There is a set procedure in place detailed within the Former Tenants Rent Procedures Manual for the pursuance of rent arrears from former tenants and a number of processes have to be followed prior to arrears being written off.</p> <p>It is the responsibility of each Rent Officer to consider if all avenues have been pursued before recommending a write off. Categories have been included within the IBS computer system to assist officers in making a recommendation.</p>	S	<p>Recommendation</p> <p>Debts must only be recommended for write-off when exhaustive measures have been clearly undertaken to recover them to ensure monies due to the Authority are not being lost unnecessarily.</p>	July 2009	3	<p>Revised Date 1: March 2010</p>	<p>A Rent Arrears Working Group has been set up to review in detail the current rent arrears policy and procedure with a view to updating and amending where necessary. A separate Former Tenants Rent Arrears Working Group will be set up to review the current Former Tenant Rent Arrears Policy and Procedure.</p> <p>As part of this review, all former tenant arrears recommended for write off will be audited by the Neighbourhood Housing Manager to ensure compliance with the Policy.</p> <p>Further work will also be undertaken on the viability of using an external agency to trace and collect former tenant arrears.</p> <p>The revised Allocations Policy that was adopted in February 2009 now includes that Housing applicants can be deducted points for any former tenant arrears still outstanding (10 points per £100).</p>

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>garage tenancies) are to be listed for write off straightaway.</p> <p>FW2 Tenants deceased where there are no funds in the estate.</p> <p>FW3 Tenants who cannot be traced (NFA).</p> <p>FW4 Tenants where a bankruptcy order has been attained.</p> <p>FW5 Debts over six years old are considered out of time (Statute Barred).</p> <p>FW0 All debts where the Councils debt collection service has failed to collect.</p> <p>FWC A Credit Balance.</p> <p>If a recommendation is made to write off rent arrears, agreement is sought from the Rents Manager who then compiles all data for approval</p>		<p>Management Comment</p> <p>Rents Working Group agreed to explore the potential for new arrangements for the tracing of debtors and for collection of former arrears as part of new write off procedures.</p>			<p>Revised Date 2: Sep 2010</p>	<p>A new dedicated Income Management team has now been agreed by Scrutiny and will be in place in September 2010.</p> <p>Part of this new team's responsibility will be to review in detail the former tenant rent arrears procedure and process to increase the collection of former tenant arrears. One particular area that needs to be looked at is the methods of recovery used in collecting former tenant arrears i.e. looking to use an outside debt recovery company</p> <p>The revised implementation date of September 2010 coincides with the expected date that the new Income Management team will be in place.</p>
						<p>Revised Date 3: Jan 2011</p>	<p>The revised implementation date of January 2011 coincides with the expected date that the new Income Management team will be in place.</p>
						<p>Revised Date 4: May 2011</p>	<p>As above – revised implementation date.</p>

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>On a quarterly basis individual debts to be written off must be presented to the Head of Customer and Housing Services for approval and referral to the Head of Finance, Corporate Services. Individual debts in excess of £5000 also require the authority of the scrutiny committee.</p> <p>On receipt of the authority from the Head of Finance to write off the accounts, the Rents Office makes the necessary adjustments to the individual accounts and the authority is filed for future auditing.</p> <p>A sample of ten accounts which had been recently approved for writing off were selected to establish what procedures had been followed and ensure that all avenues had been pursued prior to the arrears being written off</p>					<p>Revised Date 5: July 2011</p> <p>Revised Date 6: Nov 2011</p>	<p>A new dedicated Income Management team has now been agreed by Scrutiny and will be in place in July 2011.</p> <p>Part of this new team's responsibility will be to review in detail the former tenant rent arrears procedure and process to increase the collection of former tenant arrears. One particular area that needs to be looked at is the methods of recovery used in collecting former tenant arrears i.e. looking to use an outside debt recovery company</p> <p>The new dedicated Income Management team started on the 11th July 2011.</p> <p>Following meetings with the Procurement Section, a tender is currently being drawn up for former tenant arrears to be sent to an outside debt recovery company to recover. This will help to ensure that we collect the highest level of former tenant rent arrears possible.</p>

ACTION PLAN

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	Concerns were identified in that a sample of debts appeared to be written off too quickly without further investigation. This occurred when the forwarding addresses have been known, the tenant was in known employment, pursuance letters have not been issued.					Revised Date 7: Jan 2012	The new dedicated Income Management team started on the 11 th July 2011.
						Revised Date 8: May 2012	Following meetings with the Procurement Section, a tender is currently being drawn up for former tenant arrears to be sent to an outside debt recovery company to recover. This will help to ensure that we collect the highest level of former tenant rent arrears possible
							We are planning on conducting a Lean Review on the former tenant rent arrears function. This will take some months to complete, as this will be done by a Lean Review Team, which we are currently recruiting to. The Lean Review Team will also need to be trained before being able to conduct this Lean Review.

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	CS0070P1
	Children's Services Taxis

DATE OF AUDIT: MARCH 2011

Directorate:	Community Services
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1	<p>It became apparent during the audit that Transfer Request Forms were sometimes: unsigned, not coded, coded incorrectly, lacking an end date, not displaying the names of escorts, did not always show the successful operator, daily price, contract number, were lacking an approval and date and that requests for transport were sometimes made at short notice.</p> <p>It is therefore necessary to formalise the processes contained within the system with both Children's Services and Transportation signing up to the level of service they expect from each other and</p>	S	<p>Recommendation: To formalise the process for requesting transport for children consideration should be given to either the compilation of a Service Level Agreement or a set of written procedure notes</p> <p>Management Comment: Template to be provided by Transport Section and discussion to ensue with PMI Team.</p>	01.04.11	2	<p>Revised Date 1: 1.9.11</p>	<p>SLA not yet agreed – will bring up at next group managers meeting to progress – awaiting appointment of new manager to progress.</p> <p>I have a meeting with Managers from Education on Monday – I have a copy of our SLA with Education and will be recommending that we amend this document to use as SLA for Children Services Transport.</p> <p>Next meeting is then with SC Managers on Wednesday 21st September to further discuss.</p> <p>Met with CS Managers November 10th and agreed to meet with key Managers to agree a SLA.</p> <p>Peter Robson and Mike Sullivan to agree SLA and have implemented by 1st April 2012. This will</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	the level of documentation and timescales that are required to administer the service efficiently and effectively. Additionally consideration should be given to the compilation of written procedures.						take several meetings with input from Managers from LLL and Children Services.
						Revised Date 2: 01.06.12	20 th May – next meeting is 31 st May – Procedures now working fine but written document still to be finished.

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	EN0010R1
	Streetscene – Cleanliness of the Public Realm

DATE OF AUDIT: FEBRUARY 2012

Directorate:	Environment
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
1.1	<p>An out of date Dog Control Strategy, issued in May 2009, is in place. This strategy has little relevance to the enforcement objectives that the Authority currently faces. There is no strategy in place to address graffiti, fly posting and litter offences included in the Clean Neighbourhoods & Environment Act 2005</p> <p>There is a policy in place for the highway sweeping element of the Cleansing Service. The policy identifies that the frequencies set for cleaning the various types of footway meets the</p>	S	<p>Recommendation: Dog fouling, littering, bin emptying and graffiti should be included as part of an updated policy and strategy for Streetscene. This policy should be subject to consultation with members.</p> <p>Management Comment: Streetscene standards have been approved by Members for bin emptying, dog fouling in enclosed play areas and school frontages and graffiti removal. Performance against these standards will be reported quarterly to Environment and Overview Scrutiny Committee</p>	Streetscene launch date 5 th March 2012	1		

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>requirements of the Environmental Act 1990 and the Code of Practice on litter and refuse within the Clean Neighbourhood & Environmental Act 2005.</p> <p>There is no policy in place covering dog fouling clear up, littering, bin emptying and graffiti. These services will form part of the restructured Streetscene Service.</p> <p>There is no enforcement strategy for fly tipping offences in place. Preparation of the policy is still at the draft stage. It is recognised that a formal enforcement policy needs to be in place to assist in the success of any future fly tipping prosecutions.</p>						
10.1	A review of the minutes of the Environment Overview & Scrutiny committee meeting was undertaken. It was noted that the Team Leader -	S	Recommendation: Performance indicators should be established and reported to members and management to aid the evaluation and	Streetscene launch date 5 th March 2012	1		

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Enforcement took over the role in February 2011 and attended the Environment Overview & Scrutiny Committee meeting on 6th April. Only general progress made with tackling littering and fly tipping was reported to the committee. The number of Fixed Penalty Notices issued for dog fouling was also reported.</p>		<p>review of progress made in tackling dog fouling, littering, fly posting, graffiti and fly tipping issues.</p> <p>Management Comment:: Performance against the Streetscene standards will be reported quarterly to Environment and Overview Scrutiny Committee. The targets will be challenged annually at the Members challenge workshop</p>				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	EN0010N1
	Business Enterprise Units

Directorate:	Environment
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DATE OF AUDIT: MAY 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3	A discussion was held with the service manager and it was identified that a business plan has not been created. It was noted that the Head of Regeneration and the Head of Technical Services were in the process of creating a plan; however this work has since been placed on hold until the completion of the service review and Options review.	S	<p>Recommendation: The service should arrange for the business plan to be completed and approved by the Director.</p> <p>Management Comment: A business plan will be prepared based on the findings of the options review currently being undertaken by Grant Thornton.</p>	Aug 2010	2	Revised Date 1: February 2011	Service Review and Grant Thornton Options Review still on-going. Business Plan to be drafted on findings of the above.
						Revised Date 2: 30.06.11	The required comments to finalise this audit are still outstanding pending completion of the Grant Thornton Report. This is finally drawing to a close and we should be in a position to complete and close the Audit Report by end of June.
						Revised Date 3: November 2011	A mid year review of the revenue budget and business occupation will inform the development of the plan

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
						Revised Date 4: Feb 2012	The Grant Thornton report was completed in July 2011. The conclusions were drawn on the market buoyancy since the report and evidence within in were backward looking and comprised budget data and assumptions regarding capital land values which are no longer appropriate. A further internal report to take account of the reality of the present situation was earmarked to be undertaken when the position and economy / budgets stabilised.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
15	<p>A review was undertaken of the costs for specifically operating the two business centres and data was examined covering the period from 2006 to 2009.</p> <p>It was identified that the business centres have continued to operate at a loss over the last three years and it is further expected to report a loss for 2010.</p> <p>Joint losses were reported in:</p> <p style="padding-left: 40px;">2006/07 - £72,468</p> <p style="padding-left: 40px;">2007/08 - £103,379</p> <p style="padding-left: 40px;">2008/09 - £12,235</p> <p style="padding-left: 40px;">2009/10 - £82,305</p> <p>(Estimated)</p> <p>A discussion was held with the Enterprise Manager regarding these losses and one main factor was reported. The rental costs were circa £40K when the management of both sites was undertaken externally by Flintshire Enterprise Limited.</p>	S	<p>Recommendation:</p> <p>Consider the findings within this report and the pending options review to determine how the service can operate more efficiently.</p> <p>Management Comment::</p> <p>Options Review will detail efficiencies and recommendations to be considered for implementation.</p>	Aug 2010	2	<p>Revised Date 1: March 2011</p> <p>Revised Date 2: Nov 2011</p>	<p>Grant Thornton Report is on-going, options review will detail efficiencies.</p> <p>As above</p> <p>The business centres were transferred to valuation and estates in April 2011.</p> <p>The Grant Thornton report has been completed.</p> <p>The budget information in that report is based on the historic position and budgets in previous years. These will be reviewed following the management of the centres changing service and being dealt with as part of the wider none operational portfolio.</p> <p>A mid year budget review was planned just prior to the deadline for submitting this update. (nov 2011)</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The sites were re-valued by the District Valuer and a rental cost of £203K per annum was identified and charged to the services budget. It was understood that the previous rental had not been reviewed for a number of years and had remained at that level. The current rental costs have remained constant since 2009 and do not appear to have been reviewed.</p> <p>A further review could potentially result in increased rental charges to the service. There is concern regarding the operation of the centres as continuous losses are occurring. Increased occupancy and further investment will be required in order to operate more efficiently and the introduction of marketing, business and</p>					<p>Revised Date 3: Not known</p>	<p>A clear revenue budget plan which is very dependent upon staff costs can only be finally established once a service review presently undertaken is completed. An important step towards that is to settle the temporary and contractual arrangements for staff so that the outgoings are clear and can be projected in to the future. Until the service review and other outcomes which affect revenue are know this cannot be done clearly.</p> <p>This change in revenue outgoings compared to any previous complement of staff and budgets which fed into the Grant Thornton report will put the business centres into a very different position</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	investment plans should assist to address this. An Options review is due to be undertaken which will look to improve efficiencies in managing both business centres and it is expected that this work will be completed in March 2010.						
18	It was identified that a capital investment plan is not in place. This is a key document which formalises the investment plans and should detail the funding streams for each centre for both current and anticipated income, bids for funding, priorities and decision making. Introduction of this document should provide the service with a clear picture for the monitoring future investments.	S	<p>Recommendation: The service should compile a capital investment plan for the business centres.</p> <p>Management Comment: Investment Plan and associated budget to be determined by Corporate Property Services.</p>	Dec 2010	2	<p>Revised Date 1: April 2011</p> <p>Revised Date 2: October 2010</p>	<p>Grant Thornton Report is on-going. An Investment Plan will be considered once the report is finalised.</p> <p>A thorough review of this issue will be undertaken now the service has been transferred to valuation and estates. Effective long term investment in the buildings is required which will enhance the assets and support the long term viability of the two business centres.</p> <p>The mid year of the revenue budget and business occupation will inform these developments.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
						Revised Date 3: November 2011	Due to changes during the year and the weakness of the local economy additional data is being collated. The announcement of the Deeside Enterprise Zone at the start of the year also needs to be considered and whether this has any effect on the centres.
						Revised Date 4: Feb 2012	<p>Further work is being done since the Grant Thornton report is historic, based on prior historic information and did not take account of the market and these developments.</p> <p>The Centres are in a service review and any revenue budgets and other key costs would be dependent upon that review. The commencement of the service review was initiated at the end of 2011.</p> <p>The service will be putting forward a capital request proposal in the interim.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
							<p>Review of budget position at end of financial year shows improved trading position.</p> <p>This together with the awaited details for Enterprise Zone will provide an updated position to compare with Grant Thornton report findings. Further review therefore to be arranged.</p> <p>Staffing levels at both sites have been addressed through defined term contracts..</p> <p>Service review and capital expenditure proposals on-going.</p> <p>Existing reports on property and maintenance / condition have been considered. These remain accurate for this assessment purpose having been produced in early 2010.</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	EN0060P1
	Fleet Management

Directorate:	EN0060P1
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DATE OF AUDIT: JUNE 2011

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
3	CO2 emissions for vehicles under the control of Fleet Services reduced from 2,790 tonnes in 2006/7 to 2,699 in 2009/10. This represents a reduction of 3.26% which has exceeded the 3% reduction target. Grey fleet CO2 emission information has been calculated by the Sustainable Development Officer. The figures relating to type of fuel used and engine size were initially obtained via information contained within the questionnaires	S	Recommendation: The recommendations contained within the Energy Saving Trust's report should be considered, namely: updating and adopting the travel plan and participating in a free of charge green fleet review which focuses on business travel. A business travel policy should be produced as stated within the objectives contained within the draft travel plan. The policy should concentrate on ensuring journeys are conducted in the most	01.04.12	2	Revised Date 1: 1 July 2013	The delay in appointing to the role of Transport and Logistics Manager will put back the development of the business travel policy. The new post will be filled during summer of 2012 and the production of the policy will be one of the key challenges for the successful applicant. The Single Status agreement incorporating the Part III payments are programmed for completion in November 2012. Until this element of work is completed, the new business travel policy cannot be agreed.

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>completed by employees to inform the draft travel plan. This information has been applied to the total number of business miles which were claimed by grey fleet users for 2008/9 and 2009/10. This calculation has been used to provide a base for a carbon emissions tonnage for the grey fleet for those periods.</p> <p>The issue of business mileage and the operation of the grey fleet as a whole is currently under discussion by the Head of Street Scene and the Head of Fleet Services. This point is further addressed in section 3.9</p> <p>The fuel used by Fleet Services contains up to 5% biofuel. Fleet Services continue to explore the usage of biofuels; the Head of Fleet Services attended a seminar on biofuels during September 2010.</p>		<p>environmentally efficient way within the constraints of Council business. The policy should address the use of the grey fleet.</p> <p>Plans should be put in place to enable the target of 3% CO2 reduction in 2010/11 (to include the grey fleet) to be achieved.</p> <p>The recommendations contained within the Wales Audit Office report "Fleet Management Briefing" should also be considered when the business travel plan is drafted i.e.:</p> <p>Journeys should be challenged</p> <p>Smarter ways of working should be considered - (e.g. home working, video conferencing), and</p> <p>Drivers should be incentivised to change to more efficient vehicles.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The current fuel policy for Council vehicles includes a section on the environment stating that "it is not felt prudent at this time to recommend one definitive fuel strategy". However the use of diesel containing up to 5% biomass to international standards is endorsed in the policy and is recommended to be progressively introduced in depot fuel supplies</p> <p>The Energy Saving Trust produced the "Local area carbon emissions reduction report" in February 2010. The report rated the County Council as weak to fair in terms of transport focusing on the non implementation of the travel plan. The report made a number of recommendations relating to improving the current draft travel plan and recommended the County Council undertake the Energy Saving Trust's free of charge green fleet review which focuses on business travel.</p>		<p>Management Comment: A business travel policy will be developed and presented for approval. This will include the Grey Fleet</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	The Welsh Assembly Government's Forum for the Future document, Transport and Mobility Module (April 2009), also advocates developing an organisation-wide travel plan with progression targets and incentives for staff (pg 40).						
9	<p>Responsibility for the operation and management of the grey fleet has not been assigned at a corporate level.</p> <p>There is no currently no requirement for managers to undertake the checks which are proposed within the draft Transport and Travel Corporate Standard relating to the grey fleet operation.</p> <p>It was noted that the Head of Fleet Services is currently exploring future options for the grey fleet including its elimination through the use of pool cars.</p>	S	<p>Recommendation:</p> <p>Responsibility for and future operation of the grey fleet should be determined and included within the fleet strategy.</p> <p>The proposed guidelines for managers, contained in the draft Transport and Travel Corporate Standard, should be disseminated to managers (either through adoption of the standard or via another policy document) to enable them to undertake the necessary checks of grey fleet drivers. Appropriate training should be provided to managers to enable</p>	01.04.2012	2	<p>Revised Date 1: 1 April 2013</p>	Pilot schemes to introduce robust driver/vehicle checks for all Council journeys are being piloted during May 2012. The outcome will be assessed ahead of full county-wide implementation before December 2012

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The Wales Audit Office Fleet Management Briefing report October 2008 stressed the importance of considering robust arrangements for the grey fleet in light of the Corporate Manslaughter Act (effective April 2008). Organisations can now be found guilty of corporate manslaughter as a result of serious management failures resulting in a gross breach of relevant duty of care. Failure to comply with the Act could result in considerable penalties or fines. The Health and Safety at Work Act 1974, requires employers to take appropriate steps to ensure the health and safety of their employees and others who may be affected by their activities when at work - including when they are driving their own vehicle.</p>		<p>them to complete this task and comply with the requirements.</p> <p>The following corporate control measures relating to business travel undertaken by the grey fleet are advocated by the Office of Government Commerce and should be incorporated into the business travel plan.</p> <p>Appropriate vehicles for grey fleet journeys should be specified, Minimum standards for health and safety and environmental criteria be established,</p> <p>Acceptable journey distances should be established.</p> <p>Management Comment:: Fleet Strategy to be developed and approved. This will include Grey Fleet.</p>				

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Cost savings can also be achieved by reducing grey fleet usage. A recent report by the Cabinet Office's Efficiency Reform Group -Managing Grey Fleet in the Public Sector (October 2010) - includes the estimation that for every one million miles of grey fleet reduction over £250k cashable savings could be made.</p>		<p>The business travel policy once developed will be circulated to all staff and managers. The policy will specify</p> <ul style="list-style-type: none"> ▪ Minimum vehicle standard ▪ Insurance standard <p>Acceptable journey distances</p>				

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	EN0100N1
	Technology Forge

Directorate:	Environment
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DATE OF AUDIT: April 2010

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
12	<p>All staff questioned were generally aware of the legislation, best practice and accounting practices that governed their module/area. However, not all officers were aware of the total number of properties for which they were responsible.</p> <p>The Senior Technical Officer explained that the legal tenure of a property was not always recorded on the system (particularly leased properties). As such it was not always possible to determine whether it was the responsibility of FCC</p>	S	<p>Recommendation: All module leaders should be aware of the total number of properties for which they are liable for maintenance (including properties which are leased out to other organisations, individuals etc.) A system should then be devised to evidence the fact that each module is complying with the legal, regulatory and best practice requirements governing the particular area (this could be linked to the Quality Assurance System</p>	July 2011	2	<p>Revised Date 1: Dec 2011</p> <p>Revised Date 2: April 2012</p>	<p>Quality Management System has been externally stage 1 audited on 19 July by the BSI and will be audited further at the end of November.</p> <p>This will cover the Valuation and Estates element of the modules. Similar reviews are being undertaken by other services with responsibility for their respective modules.</p> <p>Design Consultancy & Corporate Property Maintenance has, up to now, had their own Quality Management systems.</p> <p>However, now that the two sections have been brought together as one it is proposed to re-draft the Quality Assurance Documentation. Unfortunately, a delay in the re-structure has meant that little progress has been made on this task to date.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>or the responsibility of the leaseholder to carry out an Asbestos, Disability, Condition surveys etc.</p> <p>There was not always documentary evidence that officers were complying with the requirements of various Acts, regulations and guidance etc.</p> <p>Ideally each module leader should have a definitive total population i.e. 1300 buildings (which they are responsible for). There should then be an action plan to carry out an inspection, condition survey etc. within a defined timescale, as detailed by the legislation, best practice, regulations etc that govern the area/module e.g. visit all buildings within 12 months as per Control of Asbestos at Work Regulations.</p>		<p>) Further assurances should be sought from Technology Forge as to whether the system can cope with the new method of accounting valuation</p> <p>Management Comment:: This will be dealt with through a number of work streams:</p> <ul style="list-style-type: none"> • The implementation of the valuation module • The development of a Quality Management System within Valuations and Estates (Corporate Property Maintenance already utilises a system) 			<p>Revised Date 3: April 2012</p>	<p>The Capital Accounting Module has been updated to allow for the requirements of IFRS. CIPFA have confirmed the approach to componentisation. Training in using this will be given as part of the implementation of the module which is to commence with a data load in Sept 2011.</p> <p>The previous years' transactions and the current Financial years' valuations will be recorded on the system once the data load, testing and training have been completed which is planned to be by the end of the calendar year 2011.</p> <p>Design Consultancy and Corporate Property Maintenance have reviewed their procedures.</p> <p>Valuation and Estates have also reviewed their procedures and have instigated a Quality Management System which is intended to obtain BSI approval in April 2012.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>It is appreciated that some modules are governed by a legal timescale, WAG Target etc whereas others a target defined by FCC.</p> <p>Additionally some concerns were expressed regarding the capacity of Technology Forge to deal with the imminent changes set to impact on accounting regulations. At present the accounting regulations are governed by SORPS and the Royal Institute of Chartered Surveyors. However, from April 2010 it will be governed by the International Finance Reporting Standards.</p> <p>A meeting with CIPFA is planned for January 2010 for further details on the new methodology. Meetings have been held with TF with a view to establishing as to whether the system can cope with the new method of valuation.</p>		<ul style="list-style-type: none"> • Regulatory, ;legal, best practice approaches will flow from membership of relevant professional bodies, system updates to reflect regulatory change, procedural and policy changes with the Council and attendance at benchmarking groups <p>Technology Forge have advised that the new method of accounting valuation should be available for use in April 2010. This, we are advised,, will facilitate the new procedures or at least Tf's interpretation of them. The RICS and CIPFA are yet to release formal guidance on this specific issue.</p>			<p>Revised Date 4: TBC</p>	<p>The Summary Asset Register data has been successfully loaded into the TF Live system. Checks and reconciliation on-going. Revaluations for financial year 10/11 are being manually entered and checked prior to test of year end process being run.2011/12 revaluations then to be entered, processed and accounts to be audited.</p> <p>Further training carried out – final session to be arranged.</p>

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	HW1000J1
	Design Consultancy

DATE OF AUDIT: March 2006

Directorate:	Environment
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
6	The Design Consultancy service areas do not set time budgets for individual projects. The current time recording and time costing systems, maintained on excel spreadsheets, could be updated to include budgeted hours against project codes, but the Heads of Department believe this may result in spreadsheets which are already very large becoming too slow and cumbersome.	S	<p>Recommendation:</p> <p>The requirement for the setting, and subsequent inclusion of budgeted hours against each project code on the time costing system (to facilitate formal monitoring of time costs), should be formally considered by senior management.</p> <p>Management Comment:</p> <p>New combined consultancy will review systems available with a view to purchasing new system in financial year 2006/07.</p>	1 April 2007	2	<p>Revised Date 1:</p> <p>1 April 2008</p>	<p>Comment Received: June 2007</p> <p>New Consultancy is still being set up under Framework. The various systems will be reviewed with a view to obtaining a new system in the financial year 2007/08</p> <p>Revised Implementation Date: 01/04/2008</p> <p>The original spreadsheet system is still being used but it is anticipated that a collaborative system will be developed to the specifications required and made available to all North Wales Partner Authorities later this financial year.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>The Heads of Department consider that in the absence of a time management system which allows the inclusion of budgeted hours against project codes, their periodic review of summary costing reports (paragraph 4), and their detailed knowledge of the work carried out within the teams, ensures they are aware of time charged against each project, and as such are able to informally monitor time charges for appropriateness.</p> <p>Internal Audit consider implementation of earlier recommendations to ensure the adequacy of timesheet review and authorisation procedures (paragraph 3) would ensure the departmental heads are aware of time allocation against individual project codes on a week by week basis.</p>					<p>Revised Date 2: 01/04/2009</p>	<p>The existing Time Management system has limitations and to incorporate budgeted hours within the process would have significant resource implications on the section. However, in linking this to the TASK System implementation later in 2008/09, budgeted hours can be incorporated within the set up of this.</p> <p>Please note that the income budget acts as the target for the Consultancy Team. In 2007/08, this totalled £742k.</p>
						<p>Revised Date 3: 01/04/2010</p>	<p>As mentioned above, the TASK System implementation for Time Recording is still awaited due to changeover problems from Windows to Web Based System.</p> <p>However, overall, the Consultancy Team income budget in 2008/09 totalled £750k and was measured against the chargeable time on the timesheets.</p>
						<p>Revised Date 4: 01/04/2011</p>	<p>It was anticipated that TOTAL/TASK be used for this process. However, due to resource implications, this has not progressed as planned. Therefore, the original spreadsheet system is still being used but it is anticipated that a collaborative system will be developed to the specifications required and made available to all North Wales Partner Authorities later this financial year.</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
						Revised Date 5: 01/04/2012	Collaborative system under active development with Partner Authorities. About to go out to tender to software companies to deliver a web based system.
						Revised Date 01/04/2013	Development of new system on hold pending internal Service Review. Also there have been delays with Partner Authorities. Collaborative system to be jointly reviewed Autumn 2012

Status: 1 – Implemented
 2 – Not Implemented
 3 – No longer applicable

Project Ref:	EN0140N1
	Communities First – Central Function

DATE OF AUDIT: MAY 2011

Directorate:	Environment
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
13	The references in the WAG guidance to representation on the Partnership Boards by a designated official of the GRB were discussed with the Senior Co-ordinator. She believes it would be impractical for the Chief Regeneration Officer or herself to attend the Partnership Board meetings of all 5 partnerships, and suggested that the County Councillors (who currently sit on the Boards as representatives of the community sector) should sit on the Partnership Boards as representatives of the GRB. To do this the guidance states that the	S	<p>Recommendation:</p> <p>In accordance with the WAG Guidance the GRB should delegate one of its senior officials to represent it on the Partnership Boards. This representation should come with full voting rights.</p> <p>As it is not considered appropriate for County Councillors to sit as representatives of the GRB on the Partnership Boards then this role should be undertaken by the Senior Co-ordinator or the Chief Regeneration Officer.</p>	Review Agreement Feb 2012.	1	30 September 2012.	<p>In the year to 31 March 2012, the Senior Co-ordinator attended 7 Partnership Board meetings, the Head of Service 1 Board.</p> <p>All 5 Partnership Boards had at least one visit. In addition, the WCVA nominated support attended 2, and the FLVC nominated CF support attended 2 on behalf of the GRB and the Programme to ensure good governance.</p> <p>12 Boards were therefore covered, meeting the commitment for the GRB to be represented at minimum 8-10 Board meetings per annum, to include all areas in rotation.</p>
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ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
	<p>Councillors would need to be formally delegated to represent the Local Authority on the Partnership.</p> <p>This suggestion was discussed with the Monitoring Officer who stated that he didn't believe that this was a responsibility that members should be given as representation on the Boards is an 'operational rather than a policy function'. In addition he confirmed that as an authority we do not delegate powers to single members, except at Executive level.</p>		<p>Due to the resource implications of representatives of the GRB attending monthly Board meetings for each of the 5 Partnerships consideration should be given to quarterly attendance, with the GRB representatives being copied in on all Board papers.</p> <p>Management Comment: The Agreement between FCC and the 5 PBs has only recently been adopted after a long period of negotiation, with WCVA (on behalf of WAG CF), PBs and with FCC Legal Services.</p> <p>Para . 5.4 says</p> <p>The Senior Coordinator shall not have a vote at partnership meetings, but will be responsible for ensuring the</p>				<p>Recommendations to review PB Constitutions for the GRB to have constitutional voting rights on PBs have been superceded by the closure of the current CF scheme at 30 Sept 2012.</p> <p>Revised proposals for the CF Future Programme will replace existing Partnership Board arrangements with different funding and governance arrangements.</p> <p>All previous and future Audit recommendations will however need to be adhered to if and when relevant..</p>

ACTION PLAN

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Status	Revised / Implemented Date	Management Comment / Progress
			<p>requirements under paragraph 8 of this agreement are met.</p> <p>It would be difficult and probably counter productive in relationship terms to demand voting rights at this stage. The Agreement is due for review in 12 months, it can be raised then if CF is to continue.</p> <p>Attendance at PBs was included in the post PAC report revised WAF guidance Oct 2010. With reasonable advance notice of meetings, the GRB should aim to be represented at minimum 8-10 Board Meetings per annum, to include all areas in rotation.</p>				