

Appendix A

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

Project Reference	Project Description	Level of Assurance	Recommendations		
			F	S	MA
CD0070R1	Procurement	Limited	0	8	5
FD0010R1	Financial Reporting	Adequate	0	4	2
FD0060R1	Pensions Admin	Substantial	0	1	4
FD0100R1	Leasing	Adequate	0	1	5
FD0160R1	Treasury Management	Substantial	0	1	4
FD0270R1	Council Tax & NDR	Adequate	0	2	5
LD0170R1	Electoral Registration	Substantial	0	0	2
IT0080R1	Self Service Passwords	Substantial	0	2	1
IT0310R1	Compliments, Comments & Complaints	Substantial	0	2	3
LL0060R1	School Transport	Substantial	0	0	2
LL0140R1	Facilities Services Catering	Limited	0	7	2
EN0040R1	Regeneration Partnership	Adequate	0	3	4
EN0070R1	Traffic Management Act	Limited	1	4	0
	Investigation Report				
OA9073R1	Streetworks Complaint	N/A	0	2	0

Levels of Assurance – standard reports.

Substantial – A robust framework of controls ensures objectives are likely to be achieved. In addition, controls are applied continuously or with minor lapses.

Adequate – A sufficient framework of key controls for the object to be achieved, but the control framework could be stronger. Or, controls are applied but with some lapses.

Limited – There is a risk of objectives not being achieved due to the absence of key controls. Or, there is significant breakdown in the application of controls.

Levels of Assurance – follow up reports.

Good. 80%+ of recommendations have been implemented. All fundamental recommendations have been implemented.

Reasonable. 50-80% of recommendations have been implemented. Any outstanding fundamental recommendations are in the process of being implemented.

Little. Less than 50% of recommendations have been implemented. Unsatisfactory progress has been made on the implementation of fundamental recommendations.

Categorisation of Recommendations

F - Fundamental

S - Significant

MA - Merits Attention

Fundamental – action is imperative to ensure that the objectives for the area under review are met.

Significant – requires action to avoid exposure to significant risks in achieving the objectives for the area under review.

Merits Attention – action advised to enhance control or improve operational efficiency.

Summary of Findings and Action Plan of Reviews with Limited Assurance

Procurement – CD0070R1

We have made eight significant recommendations, as follows:

- It does not explicitly state in the CPR's that the use of framework agreements and their associated contractors/suppliers is mandatory over all other sourcing methods i.e. approved list contractors.
- There is no central repository detailing all framework agreements and contractors /suppliers that are in place.
- There is no formal authority wide contractor rotation policy in place
- There are contractors on the approved list who have not been financially vetted within the approved time limits.
- Not all contractors on the approved list had the correct levels of insurance cover.
- Day work rates held on the approved list are two years out of date.
- The contractor default procedures are not always complied with.
- Officers of the Authority are using contractors which are not included on the approved list and negotiated supplier frameworks.

Para	Recommendation	Categorisation	Management comment	Implementation date
3	To ensure that contractors are financially viable to carry out and complete work on behalf of the Authority, financial vetting of their accounts via a credit rating agency should be carried out at the predetermined 12 month interval (as prescribed in the CPR's). Consideration should be given to amending the CPR's if the prescribed 12 month interval is	Significant	The 12 month interval prescribed in CPR's is not workable and needs to be extended to 18 months, this allows time for accounts to be finalised after the end of a companies financial year. This request will need to be fed into the CPR review Exercise to now be undertaken to call in all Approved Contractor Accounts. This will be staggered over a number of months with 100 requests to be sent per month All approved contractors will be put on a ongoing financial monitoring alert via the creditsafe financial vetting system Full updated Work Instructions need to be written for the	31 May 2012 July 2012 30 June 2012 April 2012

Para	Recommendation	Categorisation	Management comment	Implementation date
	<p>unworkable.</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>Consideration should be given to transferring the task of vetting contractors on the approved list to the Support Service Section (Environment). 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>The Annual Workload Threshold of 50% should be applied using up to date annual account information.</p> <p>Consideration should be given to reviewing the Annual Workload Threshold of 50% as part of the next review and update of the CPR's.</p>		<p>Approved List of Contractor process</p> <p>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> <p>These recommendations will need to be considered by the group undertaking the review of CPR's. This request will need to be fed into the CPR review</p>	<p>April 2012</p> <p>31 May 2012</p>
5	<p>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>	Significant	<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>	March 2012

7	Day work rates should be removed from the approved list.	Significant	Request will be made to IT to remove the Day Works Tab from the Approved Contractor Information System	August 2012
8	<p>All contractors used should be subject to a set of performance questions at the end of each completed job. In order to build up an overall performance rating the results should be input into the approved list database. An automated mechanism should be devised to identify and remind officers who have not input feedback.</p> <p>The CPR's should be amended to state that performance whether good or bad should be recorded on the approved list system</p> <p>The Contractor Default Procedure should be publicised on the Info net.</p> <p>All users of the contractor database should be contacted via email (email addresses can be found in the User Report supplied by IT) and be made aware of the requirement to use the Contractor Default Procedure. Additionally, this medium should also be used to convey any other instructions, updates etc.</p>	Significant	<p>Although in principle the idea is good, it could be very difficult to implement without a Corporate Contract Register being established to identify all such works and record them all in one place, as even low value small repair jobs would need to be subject to such a system.</p> <p>In order to implement this concept the Proactis e-sourcing solution will need to be considered as a direct replacement to the current in-house database. The Proactis solution will need to be configured with a view of undertaking a pilot project in advance of implementation date.</p> <p>Agreed, the CPR's should be amended to enforce the use of the current Contractor Default System for officer to record any poor or good contractor performance. This request will need to be fed into the CPR review</p> <p>Workforce Information Article to be written and placed on infonet. Develop information page on new Infonet</p> <p>Would require IT to set up a "User Group Notes Address" with any amendments i.e. new users, leavers etc also having to be done by IT</p>	<p>31 December 2012</p> <p>April 2013</p> <p>31 May 2012</p> <p>31 December 2012</p> <p>30 June 2012</p>
10	The CPR's should be amended to	Significant	This request will need to be fed into the CPR review	31 May 2012

	<p>clearly state that where a corporate contract or framework agreement is in place that they must be used unless an exemption from the CPR's has been obtained.</p> <p>A corporate decision should be taken as to whether framework agreement contractors must be used over and above the existing contractors on the approved list i.e. existing approved list contractors are to be removed from the framework category of work.</p> <p>All information relating to frameworks and contractors should be held in one location and be publicised and accessible to all relevant officers of the Authority.</p>		<p>The corporate decision to use individual framework agreements instead of existing contractors, shall be made on a case by case basis in conjunction with the Head of Procurement. In the event that framework contractors are deemed more beneficial, then an instruction will be made to remove existing contractors from the relevant category on the approved list.</p> <p>In order to implement this concept the Proactis e-sourcing solution will need to be considered as a direct replacement to the current in-house database. The Proactis solution will need to be configured with a view of undertaking a pilot project in advance of implementation date.</p>	<p>31 December 2012</p> <p>31 December 2012</p>
13	<p>All council employees should be made aware that authorising work from a contractor not on the approved list could result in disciplinary action for failure to comply with the Contract Procedure Rules.</p> <p>To raise awareness the approved list of contractors and the requirement to use them should be published on the info net.</p>	Significant	<p>The only way to prevent the use of Non Approved Contractors will be to enforce disciplinary action on those officers engaging the contractors. This was recommended to a recent Member Task & Finish Group on the Approved List. LSG/Exec report prepared by Robert Robins in 2010. This request will need to be fed into the CPR review</p> <p>Regular Workforce News Item to be written and posted on the Infonet. Development of Infonet page on new look Infonet</p>	<p>31 May 2012</p> <p>July 2012</p>
14	<p>A strategic meeting should take place between the officers responsible for the Flintshire County Council approved list and procurement officers from Flintshire, Denbighshire</p>	Significant	<p>Several meetings have already taken place between the three Authorities Lead Officers on the project and also Procurement Representatives. Agreement on the initiative has been reached in principle for the use of the system under Flintshire's management on a Rolling 12 month</p>	31 May 2012

	<p>and Wrexham to discuss:</p> <ul style="list-style-type: none"> • Whether there is to be an inter authority approved list in operation between Flintshire, Denbighshire and Wrexham County Council. <p>Whether the e-sourcing system Proactis can be configured to operate as an approved list system</p> <ul style="list-style-type: none"> • Whether the proposed North Wales Procurement Partnership minor works framework will supersede or work alongside of the current approved list. • What the future role and purpose of the Flintshire Approved List is to be, against the backdrop of the Welsh Assembly Government's Value Wales agenda. <p>The outcome of this meeting will need to be communicated to/ agreed by CMT as per Internal Audit Report CD0030P1, Corporate Governance.</p>		<p>agreement with both DCC & WCBC contributing £20k p.a. each for the service.</p> <p>A corporate proposal is being considered to procure the Proactis e-sourcing solution, which will give access to an approved list management module.</p> <p>In order to implement this concept the Proactis e-sourcing solution will need to be considered as a direct replacement to the current in-house database. The Proactis solution will need to be configured with a view of undertaking a pilot project in advance of implementation date.</p> <p>The corporate decision to use individual framework agreements instead of existing contractors, shall be made on a case by case basis in conjunction with the Head of Procurement. In the event that framework contractors are deemed more beneficial, then an instruction will be made to remove existing contractors from the relevant category on the approved list. However, the development of a Minor Works framework agreement via the NWPP is currently being reviewed, with a strong possibility that the current tender process will be terminated.</p> <p>In order to ensure that the FCC approved list administration is consistent with the standardised Pre-Qualification Questionnaire (Squid) process developed by Value Wales, there is a need to ensure that the approved list solution is compatible and can be interfaced with the National Procurement Website. The implementation of the Proactis e-sourcing solution, should ensure that the interface is already in place, since Proactis and Value Wales are already in discussions with interfacing the two solutions.</p>	<p>31 December 2012</p> <p>April 2013</p> <p>April 2013</p> <p>April 2013</p>
9	A formally approved rotation policy should be developed to ensure the fair and equitable rotation of work	Significant	To ensure fair and adequate rotation of work around all available Approved Contractors a formal Contractor Rotation Policy should be adopted. This proposal was agreed by the	31 December 2012

	<p>across the Authority.</p> <p>A customer satisfaction form should be devised and issued on a random and periodic basis to contractors in order for them to express their views and opinions on the operation of the approved list.</p>		<p>recent Member Task & Finish Group on the Approved List and a working suggestion has already been drawn up. However, the requirement for the formal rotation of contractors, will need to feed into the CPR review. The implementation of the Proactis e-sourcing solution will also make available an in-built rotation of contractors functionality.</p> <p>A Customer / Supply Survey could be established and sent out to all Approved Contractors annually, the results of which could contribute to local PI's that could be established to monitor and improve the performance and management of the Approved List of Contractors. The implementation of the Proactis e-sourcing solution will make available functionality to carry out customer satisfaction surveys as well as monitor feedback as a performance rating.</p>	<p>31 December 2012</p>
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Facilities Services Catering – LL0140R1

We have made seven significant recommendations, as follows:

- Efficiency Savings have not been incorporated into the business plan.
- Income may not be received for all meals provided.
- Monies owed to the Council are not collected.
- The department will have a budget overspend.
- Salaries and wages have been incorrectly calculated.
- Free school meals may be provided without proof of eligibility.
- Service Level Agreements do not clearly state the charging arrangements for the collection of school dinner monies.

Ref	Recommendation	Categorisation	Management Comment	Implementation Date
1.1	Efficiency savings identified in the budget need to be incorporated into the service business plan. The business plan should state clearly the financial targets for the section.	Significant	Identified savings will be incorporated into the Facilities Services project plan as part of the Flintshire's Future Plan	May 2012
3.1	The debt should be analysed by school. In the absence of any analysis of debts, the catering staff should be reminded to complete the catering returns weekly stating the number of	Significant	The division will be trialling an online payment system in June which will incorporate the management of dinner debt	June/July 2012

Ref	Recommendation	Categorisation	Management Comment	Implementation Date
	dinner debts.			
4.1	<p>The information provided to the Catering Services department by Education Finance should provide an analysis of any overspends.</p> <p>The information maintained by the Catering Services department should be reconciled to the General Ledger. The stock received information should be reconciled to purchases of stock from the ledger. Any discrepancies should be investigated.</p>	Significant	<p>Budget monitoring on a monthly basis will commence in May 2012 with reconciliation between the weekly/monthly information from schools and the general ledger (Masterpiece)</p> <p>Stock usage will be monitored on a monthly basis and compared to targeted GP</p>	May 2012
6.1	<p>The Catering Services department must ensure that in all instances timesheets are kept on file and made available.</p> <p>In addition to this the department must ensure that all information from the weekly timesheets are checked and accurately transcribed into the master spreadsheet.</p>	Significant	<p>A sign in/out procedure will be put in place</p> <p>Email sent to admin team regarding the need for accuracy and any amendments logged with time sheets for audit trail</p>	<p>May 2012</p> <p>April 2012</p>
7.1	Schools should be reminded that they cannot provide free school meals to children who have not been notified to them as eligible	Significant	Guidance to be given to schools regarding the issue of meals to children (free or not) and be advised that Facilities Services will charge the schools hospitality code	April 2013

Ref	Recommendation	Categorisation	Management Comment	Implementation Date
	<p>outside of the three week time period. The Catering Services department should follow up the cases with Ewloe Green to ensure that the free meals are no longer being provided and that the parent has been advised to complete the application form.</p>		<p>for any meals served under the instruction of the head teacher</p>	
8.1	<p>An SLA should be in place between the schools and the Council stating how much has been allocated to them to pay for the collection of dinner monies and setting out expectations for delivering this service.</p> <p>Consideration should be given to implementing the cashless system into primary schools, thereby removing the need for the schools to carry out this function.</p>	Significant	<p>This will be under review pending the 'E-payment Project'</p> <p>The division will be trialling an online payment/EPOS system in June which will incorporate the management of dinner debt</p>	<p>April 2013</p> <p>June 2012</p>

Traffic Management Act – EN0070R1

We have made one fundamental and four significant recommendations, as follows:




- Failure to comply with legislation for submitting internal notices.
- A lack of procedural documentation for staff
- No agreement with street works staff for submitting notices
- No comparison exercises with other authorities for best practice.
- No monitoring of compliance currently in place.

Para	Recommendation	Categorisation	Management comment	Implementation date
1	Works for road purposes notices must be submitted to the Highways Regulatory Services Team for all highways works undertaken by the authority in order to comply with current legislation in place.	Fundamental	Further development of the Mayrise System will provide an automated process for notification.	1 April 2013
2	A procedural document for key staff detailing the exact requirements needed for the Highways Regulatory Services Team should be introduced.	Significant	Current code of practice outlining noticing requirements to be re-circulated to all Streetscene officers.	1 June 2012
4	Agreement will need to be obtained with key officers to establish a method to ensure that all notices required for each particular works undertaken are submitted to the Highways Services Regulatory Team. This may involve changing the way individual jobs are recorded.	Significant	See paragraph 1	1 April 2013

Para	Recommendation	Categorisation	Management comment	Implementation date
4	Liaison should be undertaken with other local authorities to determine best practice and the findings should be shared with management to determine a best way forward.	Significant	Whilst FCC are committed to the Mayrise system, contact will be made through the Mayrise user group to consider options currently being used in other Counties in respect of the notification process.	1 August 2012
5	Following agreement with key officers for adhering to the regulations, the regulatory team should consider undertaking this exercise on a regular basis in order that relevant officers can be notified of applications requiring notices to be submitted.	Significant	Quarterly performance reports to be issued to area managers for each Streetscene area.	1 April 2013

Internal Audit Performance Indicators

Performance Measure	Q4	Target	RAG Rating
Audits completed within planned time	91%	80%	
Average number of days from closure meeting to issue of draft report	15.9	20	
Average number of days from response to issue of final report	4.0	5	
Return of client satisfaction questionnaires	100%	70%	
Client questionnaires responses as satisfied	100%	95%	
Proportion of audit plan completed	79%	80%	
Productive audit days	69.8%	70%	
Days to return draft reports	28	20	 Note 1
Number of outstanding draft reports over target time	3	0	 Note 2
% of tracked recommendations implemented.	27%		 Note 3

Key  Target not achieved  Within 10% of target  Target Achieved

Note 1. Procurement 130 days. Discussions over corporate issues linked to regional and sub-regional collaboration and proposed national contract procedure rules. Four other reports where responses took more than 30 days.

Note 2. Financial System outstanding for 65 days. Work on budget and single status took priority.

Note 3. See analysis of recommendation tracking Appendix D

Operational Plan 2012/13

CORPORATE

Type	Audit	Plan	Actual	Status
Risk	Risk Management.	10		FEB
Risk	Procurement	20		JAN
Reg	Performance Indicators	20		OCT
Adv	Corporate Governance	10		JAN
Adv	Collaborations	10		ONGOING
Adv	Partnerships	10		JUN
Adv	Theatre Clwyd	20		SEP
Adv	Business Continuity	10		JUL
Consult	Flintshire Futures	30		ONGOING
Consult	Lean Team	30		ONGOING
		170		

FINANCE

Risk	Medium Term Financial Strategy and Plan	20		NOV
Reg	Main Accounting	50		DEC
Reg	Housing Benefit	20		FEB
Reg	Council Tax and NNDR	20		NOV
Adv	Housing Benefit Subsidy	15		TBA
Adv	Corporate Grants	15		WIP
Adv	Taxation	20		AUG
Adv	Flintshire Connects	10		TBA
		170		

PENSION FUND

Reg	Pensions Administration and Contributions	40		JAN
Addition	Pensions Contributions			
		40		

LEGAL AND DEMOCRATIC SERVICES

Adv	Commons Register	10		FEB
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Adv	Data protection	10		JAN
Adv	Members Allowances	10		NOV
		30		
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT				
Reg	Payroll & HR System	50		DEC
Adv	Agency /Temporary Staff	10		MAR
Adv	Disciplinary Policy	15		OCT
Adv	Payroll / pensions	10		SEP
Adv	Single status – costing of pay model	15		TBA
Consult	Service Review	10		ONGOING
Consult	Midland Trent: Phase 2	15		ONGOING
Addition	I Trent – Private vehicles			
		125		
INFORMATION AND COMMUNICATIONS TECHNOLOGY				
Risk	Information Governance	30		AUG
Adv	IT Procurement	10		OCT
Adv	Electronic document management	15		FEB
Adv	Mobile working, mobile phone security, smart phones	20		AUG
		75		
LIFELONG LEARNING				
Reg	Grants	20		ONGOING
Adv	Leisure Centres - operation	20		AUG
Adv	Youth & Community	10		OCT
Adv	Facilities Services – Cleaning Services	10		NOV
Adv	Pupil Referral Unit	10		JUN
Adv	CCTV	10		NOV
Adv	Student Services	15		NOV
Adv	Free School Meals	10		OCT
Adv	Payments processing	10		WIP
Adv	Music Service	5		WIP
Adv	Funding Formula	15		TBA

Consult	Control Awareness Sessions New Heads and Governors	10		ONGOING
Consult	Develop audit presence on schools infonet	5		ONGOING
Schools	Central reviews	30		ONGOING
Schools	Risk based thematic reviews	30		ONGOING
Schools	Control and Risk Self Assessment	10		WIP
Addition	Payments processing			
Addition	Cheque book schools			
		220		
COMMUNITY SERVICES				
Risk	Sheltered Housing	10		FEB
Advisory	Mobile working and work ticket validation	25		DEFERRED
Advisory	Allocations	10		NOV
Advisory	Gas Servicing	15		AUG
Advisory	Rent Arrears	15		JUN
Advisory	Vehicle Tracking Follow Up	15		JUL
Advisory	Care Homes	10		JUN
Advisory	Disabled Facilities Grants	20		JAN
Advisory	Section 33	10		WIP
Advisory	Fostering	20		WIP
Advisory	Performance information	20		JUL
		170		
ENVIRONMENT				
Risk	County Town Network Regeneration and Protection	20		AUG
Risk	Highways Infrastructure	20		TBA
Risk	Waste Management	20		OCT
Advisory	Licensing	10		AUG
Advisory	Pollution Control	15		SEP
Advisory	Fleet Management	20		JAN
		105		
INVESTIGATIONS, PROVISIONS AND DEVELOPMENT				
	Pro-active fraud work and NFI	50		

	Provision for investigations	200		
	Provision for ad-hoc requests from Directorates	100		
	Follow up reviews	30		
	Audit Development - IDEA	30		
	Regional Collaboration	50		
		460		
	Overall Total	1565		

Recommendation Tracking

Status of Recommendations that have reached their Implementation Dates.

Title	Date Issued	Response Received	Recommendations		
			Due	Implemented	Not Implemented
CORPORATE					
Risk Management	Jul 2011	Yes	3	2	1
Procurement	Mar 2012	Yes	4	4	0
Use of Consultants	Jan 2011	Yes	6	0	6
		Total	13	6	7
FINANCE					
General Ledger	Apr 2008	Yes	1	1	0
Medium Term Financial Strategy	Dec 2011	Yes	4	3	1
Medium Term Financial Strategy	Apr 2011	Yes	2	0	2
Procurement	Sep 2009	Yes	1	0	1
Main Accounting	Dec 2011	Yes	6	2	4
Main Accounting	Sep 2010	Yes	1	0	1
Capital Programme	Jan 2012	Yes	1	0	1
Accounting for Assets	Sep 2008	Yes	1	1	0
Enforcement	Oct 2008	Yes	1	0	1
		Total	18	7	11
LEGAL AND DEMOCRATIC					
Data Protection	Oct 2011	Yes	1	1	0
Employment Practices Code	Mar 2010	Yes	2	0	2
		Total	3	1	2
HUMAN RESOURCES					
Holiday Entitlements	Sep 2010	Yes	3	0	3
Employee Appraisals	Jun 2011	Yes	6	2	4
Subsistence and Allowance	Feb 2009	Yes	3	2	1
		Total	12	4	8

ICT					
Masterpiece Security System	Apr 2011	Yes	1	0	1
		Total	1	0	1
LIFELONG LEARNING					
Youth and Community	Sep 2007	No	1		
E Teach	Aug 2010	Yes	3	0	3
School Budgetary Control	Nov 2011	Yes	2	0	2
		Total	6	0	5
COMMUNITY SERVICES					
Multi-skilling	Sep 2010	Yes	1	0	1
Rent Recovery and Enforcement	May 2009	Yes	1	1	0
Children's Services Taxis	Mar 2011	Yes	1	0	1
		Total	3	1	2
ENVIRONMENT					
Streetscene - Cleanliness	Feb 2012	Yes	2	2	0
Business Enterprise Units	May 2010	Yes	3	0	3
Section 106 Agreements	Feb 2011	No	3		
Fleet Management	Jun 2011	Yes	2	0	2
Data Management Public Protection	Mar 2010	No	11		
Technology Forge	Apr 2010	Yes	1	0	1
Design Consultancy	Mar 2006	Yes	1	0	1
Communities First	May 2011	Yes	1	1	0
		Total	24	3	7
		Total	83	22	46

Detail of recommendations that have been deferred several times and are still outstanding

Project Ref:	FL0070M1
	Procurement

Directorate:	Finance
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DATE OF AUDIT: September 2009

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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	Recommendation: Each Head of Service must keep a Register of all Contracts completed. (CPR 1.1) 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. 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	30.10.09	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.

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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.

DATE OF AUDIT: October 2008

Project Ref:	FL0300L1
	Enforcement

Directorate:	Finance
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Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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	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>

Para.	Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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. All aspects of the lean review, Audit Reports and the Deloitte's report will be addressed as part of the project process.</p>

Project Ref:	LD0220N1
	Employment Practice Codes

DATE OF AUDIT: March 2010

Directorate:	Legal & Democratic
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Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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 completed at short listing or offer stage. The CRB policy (5.2) states that anyone applying for a post should disclose details of any	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	<p>Revised Date 1: 31.12.10</p> <p>Revised date 2: 1.6.2011</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> <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>

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Revised / Implemented Date	Management Comment / Progress
	<p>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 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 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: 31.5.12</p>

Project Ref:	CS0130M1
	Subsistence & Allowance

Directorate:	HR & OD
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DATE OF AUDIT: February 2009

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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	<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>

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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> <p>Some of the findings from Internal Audit do indicate that managers are not being vigilatn</p>

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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>

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	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	<p>Revised Date 1: As above</p> <p>Revised Date 2: 31st July 2010</p> <p>Revised Date 3: 30th November 2010</p> <p>Revised Date 4: 31 March 2011</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> <p>See comments above regarding the review of expenses and subsistence rates and implementing guidance for authorisation simultaneously.</p>

Para.	Original Test result / Implication	Cat	Recommendation and Management Comment	Original Agreed Implementation Date	Revised / Implemented Date	Management Comment / Progress
					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.

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: 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: 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: 1 April 2008</p>	<p>Comment Received: June 2007 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