Flintshire Internal Audit

Progress Report

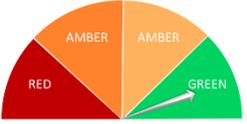March 2021

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Levels of Assurance – Standard Audit Reports   Appendix A

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

Level of Assurance	Explanation
Green – Substantial 	**Strong controls in place (all or most of the following)** • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.
	Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.
Amber Green – Reasonable 	**Key Controls in place but some fine tuning required (one or more of the following)** • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments Conclusion: key controls generally operating effectively.
	Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.
Amber Red – Some 	**Significant improvement in control environment required (one or more of the following)** • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. Conclusion: key controls are generally inadequate or ineffective.
	Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.
Red – Limited 	**Urgent system revision required (one or more of the following)** • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. Conclusion: a lack of adequate or effective controls.
	Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.

Categorisation of Actions	Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses
Value for Money	The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.

Final Reports Issued Since January 2021

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

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	New Actions		
					High	Med	Low
11-2020/21	Gov	Procurement - Hardware and Software	Risk Based	G	0	0	0
16-2020/21	H&A	Housing Benefits (including Subsidy Grant)	Follow Up	G	0	0	1
12-2020/21	Gov	Subject Access Requests	Risk Based	AG	0	4	4
09-2021/21	E&Y	School Attendance and Exclusions	Risk Based	AG	0	3	0
25-2020/21	SS	Adoption Services	Risk Based	AG	0	2	0
26-2020/21	SS	Continuing Health Care	Risk Based	AR	1	3	1
AC 09 2020/21	SS	Social Services – Vexatious Complaints	Advisory	Advisory	-	-	-
21-2020/21	P&R	Corporate Grants (Replacement of WAO Work)	Grant	Grant	-	-	-

Audit Assurance Summary for 2020/21

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate				2	3	5			2	2
Education & Youth		3	3		3	9	6	12	12	30
Governance			3	2		5		7	6	13
Housing & Assets			1	1	1	3		3	2	5
People & Resources		1	5		1	7		10	4	14
Planning, Environment & Economy					2	2				
Social Services		1	2	1	3	7	1	6	3	10
Streetscene & Transportation			1		1	2		3		3
External										
Response to Covid 19					5	5				
Total	**0**	**5**	**15**	**6**	**19**	**45**	**7**	**41**	**29**	**77**

Footnote:	
Red Assurance:	-
Amber Red Assurance:	Risk Based Thematic Reviews: Maes Garmon High; Connah's Quay High; Croes Atti Primary Schools; Collaborative Planning and Continuing Health Care

Social Services : Continuing Health Care – 26-2020/21

Areas Managed Well	Areas Identified for Further Improvement
• The Accountants have regular meetings with BCUHB to ensure that the payments claimed for are accurate and outstanding debts are paid.	Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The school has provided a comprehensive action plan which contains the agreed actions, responsible officer and individual due dates to address the areas listed below. • Whilst Standard Operating Procedures are in place for working with the BCUHB, there is no internal documented procedure for assisting Social Workers in managing CHC cases through to completion. Agreed Management Action: Each service area uses its own DST which is controlled by BCUHB. Management will contact them and determine the correct DST to be used. Management will produce clear local documented procedures to assist the teams in applying for CHC funding, including the DST, monitoring arrangements to completion and how to deal with disputes. **Due date for this action: April 2021** • Inconsistencies exist in how disputed CHC cases are monitored across the service area teams. Agreed Management Action: Management will review how all disputed CHC claims are being monitored, including the responsibility of claims, the escalation arrangements and the reporting of claims ensuring that a consistent approach is achieved. **Due date for this action: July 2021** • The reconciliation process for CHC cases is incomplete in that records are not readily available for inspection. Agreed Management Action: Management will review the current arrangements and ensure that a clear and transparent process is in place to allow for the reconciliation and reporting of all active CHC claims from source to invoicing and clarity of where this responsibility sits. Management have put a business case forward to appoint a Continuing Health Care Co-ordinator. **Due date for this action: July 2021** • The management of disputed CHC cases is not effective as it is unclear what cases are in dispute and a clear and consistent record is not maintained of all cases. Agreed Management Action: The current process has allowed the service to recover a significant amount of £2.4m from BCUHB. Management accept the need for enhancements to the process and we will ensure that all CHC cases in dispute are appropriately managed and progressed through to completion within a timely manner. **Due date for this action: July 2021** • The formal reporting of management information is not in place. Agreed Management Action: Whilst it is possible to gather the required information we agree that it should be more consistent

Areas Managed Well	Areas Identified for Further Improvement
	and readily available and we will ensure that regular reporting will be produced from the centralised system as highlighted within this review. **Due date for this action: July 2021**

Action Tracking – Portfolio Performance Statistics

Portfolio	February 2021 Statistics			Live Actions – February 2021					Actions beyond Original due date	
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 *(including Actions No Longer Valid)*	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date *(excludes Actions with revised due date)*			Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
					H	M	L		*See Appendix F & G*	
Chief Executives *	53	47		10	-	1	2	3	3	2
Education & Youth	100	92		8	-	2	-	5	-	12
Governance *	164	141		23	1	3	-	12	2	9
Housing & Assets *	178	164		14	-	1	2	5	1	5
People & Resources	234	207	86%	27	2	6	8	13	10	9
Planning, Environment & Economy *	85	76		9	-	3	1	5	1	8
Social Services	125	119		6	-	-	-	5	1	-
Streetscene & Transportation	118	107		11	1	4	2	6	1	7
External *	33	32		1	-	-	-	-	-	-
Individual Schools	235	160		75	1	25	44	10	10	15
Total	1325	1145		180	5 / 109	45	59	66	29	67

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

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

High and Medium Actions Overdue

Appendix F

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Chief Executives									
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFiW. All fees and charges levied by the CFiW in respect of investing our fund monies and administering the grant scheme will be checked as being accurate.	M	31/03/2020	-	11	-	No update	No update
Education & Youth									
Early Entitlement - 2019/20	2899	A disclaimer will be uploaded to the Early Entitlement Management Information system which clarifies / limits the extent to which the non-maintained setting is endorsed by the Council. This will take into account findings 2 (A) and 3 (A)	M	05/01/2021	29/01/2021	2	05/01/2021	This action links to action 2900. and a relevant meeting is booked in for next week (13th January 2021).	

Early Entitlement - 2019/20	2900	A consistent process will be developed which seeks to evidence that the pre-requisite checks have been carried out by the umbrella organisations on the non-maintained settings. A record of the checks performed by both the umbrella organisations and the Council on non-maintained settings will be held in a single system/location together with the results of the checks.	M	05/01/2021	29/01/2021	2	05/01/2021	A meeting is booked on 13 January 2021 with umbrella organisations which support non-maintained Early Entitlement settings to discuss the process and protocol of the quality assurance of settings. This meeting has been postponed from last term due to the demands of the response to Covid. In the meantime the new registration form for non-maintained settings to become EE providers for the academic year 2020-21 now includes an instruction for each setting to 'tick to confirm' that a safeguarding policy and public liability insurance are in place and that the setting is able to 'provide a copy if requested'.	The Early Years Support Team are planning meetings to confirm, by mid-February, the documentation which will be checked on an annual basis in EE settings and to agree the increase in responsibility given to EYW for checking documents in NDNA settings. Each year a record of the checks performed by the umbrella organisations on non-maintained settings will be held in a single system/location together with the results of the checks
Governance									
Data Protection Act Compliance 2018/19	2595	The fact Open Housing is delivered by Citrix is not relevant to the application being non-compliant. As part of the GDPR project, workshops were held with System Administrators to test their systems. Test sheets were provided and the intention was the test sheets would be returned to demonstrate compliance. This information was then entered into the spreadsheet to provide assurances to the GDPR Project Board. This is a standing agenda item on all GDPR Project Board minutes. The individual rights listed in GDPR are not absolute and certain individual rights only apply to certain law basis for processing. This means that not	H	31/03/2020	-	11	-	No update	No update

		all systems will need the functionality for all individual rights. By far the Right of Access is the most frequently right exercised and there have been no issued to date with extracting the information from any of the systems. Further analysis of each system would be required to identify the applicable rights to allow further targeted testing to be completed.							
Deferred Charges on Properties 2018/19	2412	A spreadsheet will be set up which records all legal charges that relate to the Council.	M	31/07/2019	31/03/2020	19	12/01/2021	We are reviewing the register which as yet is not complete and will then seek to share this with relevant officers. The register is to be saved on the L drive.	In the meantime notification of completed charges are retained on the legal file and also client departments as notified.
Legal Case Management System 2017/18	2212	Procedural guidance specific to the way the system operates for the Section in 2018 should be compiled and issued to the users of the system. These procedures should state which specific areas of the system officers are supposed to be using and which areas are mandatory i.e. all chargeable time should be recorded on the Iken system. Consideration should also be given to getting users to confirm that they have received the procedural guidance and agree to comply with it.	M	31/03/2020	31/01/2021	23	12/01/2021	We are implementing an upgrade so will align the guidance with this. The upgrade has been implemented but has created a vast amount of user issues which need to be resolved before the guidance can be prepared.	There is a need to perform a data-cleanse to "clean-up" existing data, and to include guidance in an in-house manual for moving forwards including what matter types we will use, how to open a matter, references, naming conventions, retention schedules etc. should all be included in this. At the moment, a list of recommendations regarding the data cleanse is being reviewed with a target date for completion by 31/01/21.
Legal Case Management System 2017/18	2230	To document the objectives and purposes for the use of the Iken System. These objectives should be incorporated into the new procedure notes. Periodically review progress against these	M	31/03/2019	31/03/2020	25	06/01/2021	This needs to be prioritised. In the meantime notification of completed charges are retained on the legal file and also client	We are reviewing the register which as yet is not complete and will then seek to share this with relevant officers. The register is to be

		objectives.	M					departments as notified.	saved on the L drive.

Housing and Assets

Travellers - 2018/19 - Transit Site	2352	Significant work is being undertaken by the Council to bring forward transit sites following the endorsement of this work by the Community and Housing Scrutiny Committee in December 2017. The Council has identified a number of sites for detailed appraisal and at the time of the audit, was awaiting comments from Arc4 who had been commissioned on their suitability. It should be noted that no local authority in Wales has a Transit Site.	M	30/09/2020	01/03/2021	5	01/03/2021	The service is now preparing for the start of the Examination Hearing Sessions re LDP. The Gypsy and Traveller Hearing Session is Matter 14 and is presently scheduled for Friday 16th April. We will have no further update until that hearing	

People and Resources

Main Accounting AP &P2P 2017/18	2620	A new system of management oversight will be introduced to review the duplicate process and the performance of the revised systems put in place.	H	30/09/2019	01/10/2019	17	03/10/2019	Discussion time required to ensure the response is attainable and manageable	
Main Accounting AP&P2P 2017/18	2621	Council no longer publish this data but it is available and from 2019/20 it will be included in the Key Performance Indicators reported as part of the MTFS.	M	30/09/2019	01/10/2019	17	13/01/2020	Needs to be discussed further with the Service Managers	
Payroll 2017/18	2218	Midland have advised functionality is in place to allow for the removal of all required information to comply with GDPR requirements. Internal testing will be completed to provide assurance over this anticipated functionality.	H	30/09/2018	31/01/2020	29	17/01/2020	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation. I have requested 30.04.18	
AP & P2P 2018/19	2660	Piece of work to be carried out to determine the approach to be taken to address the issues identified at paragraphs 1, 2 and 3, recognising that these issues are a consequence of poor practice within services around the implementation and management of purchase ordering processes.	M	29/02/2020	-	12	-	No update	No update

		In determining the approach to be taken the Corporate Finance Manager will liaise with the Chief Officer Team to make them aware of the issues and to ensure Chief Officer support in the delivery of the agreed Action Plan (to be developed following agreement of the 'approach' to be taken). In developing the Action Plan it is recognised that a piece of work will need to be carried out to understand the extent of duplicate purchase ordering within P2P, and the impact on the accuracy of year end commitment accounting.							
Annual Leave - 2018/19	2428	"A review should be carried out to ascertain which officers are not using electronic systems to administer and record their annual leave with a view to ensuring that these officers, where possible, will do so in the future. For the remaining officers who use manual systems to administer and record their annual leave, scope out the guidance required to ensure that it is consistent with electronic systems and a consistent set of controls to include an annual return to HR."	M	31/03/2020	-	11	-	No update	No update
Main Accounting AR & Debt Management 2018/19	2734	Write offs will be recommended and actioned on a quarterly basis to ensure the Council can track BDP and adjust provision where necessary. To ensure there are adequate management controls and separation of duties, responsibility for recommending the write offs will remain in the Corporate Debt Team but carrying out the write off transactions will revert back to Corporate Finance.	M	31/03/2020	-	11	31/01/2020	The Write Off process should be transferred back to Finance and his thinking is that it is best suited in Accountancy.	
Payroll 22-2020/21	3057	The data contained with the quarterly over and underpayments statistics will be reviewed within Employment Services: remedial steps will be undertaken to prevent reoccurrence where patterns, trends and causes for concern are found, which will be	M	28/02/2021	-	0	-	No Update Provided	

		fully documented to ensure all actions taken are recorded and evidenced. Already actioned: The claim form that was identified has been amended to request that it be forwarded to the mailbox for receipt of claims for payments: 'Timetrent@flintshire.gov.uk'								
Payroll 22-2020/21		Future BACS related confirmations to IT Productions will be sent from/on behalf of the Employment Services Systems team mailbox (YourHR.System.Management@flintshire.gov.uk) IT Productions will send confirmation to the System Management mailbox (cc person who authorised the file for processing) that the BACS file has been successfully submitted. The Senior Payroll Processors will ensure this action has taken place, to ensure the BACS transaction has been completed.	M	31/01/2021	-	1	-	No Update Provided	
Planning, Environment and Economy									
Section 106 2015/16	285	Some update is required to this LPGN to include references to other Supplementary Planning Guidance which has been put in place since the guidance note was adopted (in particular Supplementary Planning Guidance 23 - Developer Contributions to Education). Planning are aware of the need for update, but will need to wait for the outcome of the consultation on the updated Local and Supplementary Planning Guidance Notes and the adoption of this updated guidance before reviewing LPGN 23.	M	31/06/2016	30/06/2019	56	18/12/2018	Clearly LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be done to update LPG13 (see below). Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise. The risk in not updating	

			M						LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must therefore be a 'green' in terms of risk status.	
Section 106 2015/16	313	The specifications for on-site play equipment are often challenged by developers, with developers sometimes keen to substitute cheaper equipment (which consequently has an impact on maintenance budgets once the site has been adopted by the Authority). The resulting negotiation of a position acceptable to both the Authority and the developer has an obvious impact on resources within Leisure services.

This issue is caused by ambiguity around equipment specifications within LPGN 13, Open Space Requirements. | M | 31/07/2016 | 30/09/2019 | 56 | 13/03/2019 | The revised SPG has not been completed whilst work on the production of the LDP is prioritised. | |
| Deferred Charges on Properties 2018/19 | 2459 | There was no formalised and evidenced reconciliation carried out by the Regeneration Programme Lead between the Civica System (or equivalent financial system), the Grants & Loans spreadsheet and Land Registry charge extracts to confirm a charge was in place for all relevant properties.

Testing was undertaken to ensure that there was a charge in place for all 2018 grants and loans (this was verified via Internal Audit obtaining Land Registry extracts for all the properties detailed on the Grants and Loans spreadsheet.

A formalised and evidenced reconciliation against Land Registry extracts would provide assurances that charges are in place against all relevant properties.

This service has transferred over to Community and Business Protection (part of the Planning, Environment and Economy | M | 30/04/2019 | - | 22 | 25/10/2019 | Following the recommendations of Internal Audit a monitoring spreadsheet was created to record Houses to Homes loan application documents. In addition, improved processes have been set up to record and monitor financial information. The monitoring spreadsheet was approved by colleagues from IA and is now being used as template to monitor other property assistance loans products that are provided by FCC. | |

		Portfolio) on 1st January 2019. Under these new arrangements the operational responsibilities have been assigned to the Health and Safety Team Leader.	M						

Streetscene & Transport

ITU Procurement of Contracts 2017/18	2287	Submissions from new suppliers can be sent at any time during the six year DPS project. There is an obligation to evaluate these responses within 10 working days. If a company is successful they are added into the contract and will automatically receive notifications of mini competitions or RFQ's going forward. The respective service area will be notified of all suppliers who have been approved and it will be their responsibility to ensure that the suppliers have been added to the contract.	M	30/06/2019	-	20		No update	No Update
ITU Procurement of Contracts 2017/18	2278	This action is to be addressed by ITU in undertaking future DPS project and adequate timescales will be provided for the project. Whilst the existing DPS will end in 22/23 the contracts let under the current arrangement will have varying end dates. This will reduce the impact on the service and allow a staggered introduction of routes under the new DPS. The operators will also be more used to completed the necessary documentation prior to inclusion on the new DPS which will ensure this element of the next procurement will be completed more quickly.	H	30/06/2019	29/02/2020	20	01/11/2019	Planning meeting scheduled to discuss preparation & timescales of the renewal of the DPS Meeting scheduled 12.02.2020	No update
Corporate Health and Safety-Use of Plant, Machinery	2468	Job specific training requirements are clearly shown on the safe method of work document for each Streetscene task to ensure that operatives only undertake roles for which they are trained.	M	21/12/2019	01/04/2020	14	23/01/202	No Update	No Update

and Equipment 2018/19		HAV's awareness training attendance has now been recorded on the current skills matrix and documented on the individuals training file. Implement the migration of all training records to itrent to ensure data security and prompt reporting.							
Highways Cost Recovery 2019/20	2717	The schedule of rates will be updated on an annual basis to ensure that actual costs can be recovered and are accurate.	M	31/12/2019	29/02/2020	14	04/02/2020	The schedule of rates used to identify costs incurred, and which is the basis for the rechargeable works has been simplified. Work is on-going to include this schedule in the Council's 'Fees and Charges' which will be reviewed annually going forward.	The schedule of rates used to identify costs incurred, and which is the basis for the rechargeable works has been simplified. Work is on-going to include this schedule in the Council's 'Fees and Charges' which will be reviewed annually going forward.
Highways Cost Recovery 2019/20	2719	"The procedures will be updated to include the process for managing incidents where costs are non-recoverable, including the approval to write-off costs, and all costs incurred will be calculated and reported. Consideration will also be given to reviewing the costs incurred for incidents involving fatalities."	M	31/03/2020	-	11	04/02/2020	All costs are now recorded regardless of whether are recharge is ultimately made. Non-recoverable costs are reported within the Spreadsheet. Portfolio Finance Manager is in informed of non-recoverable incidents due to lack of identifying information of the culpable party. A report is going to February 2020 Environment Overview and Scrutiny requesting their support of the approach taken to identify the County's response to incidents that result in fatalities as non-recoverable costs.	
Schools									

School Fund – Broughton Primary 2018/19	2682	School fund mandate to be reviewed and updated prior to personnel leaving the role/school. Only one cheque book to be used at a time and this should be kept in a locked safe.	H	30/09/2019	-	17	-	No update	No update
Risk Based Thematic Review 2018/19 - Ysgol Merllyn	2524	The school will ensure that an appropriate person is appointed to the role of Data Protection Officer in line with the Act.	M	31/07/2019	-	19	29/01/2020	The school is trying to contact a DP specialist	No DPO in place
Risk Based Thematic Review 2018/19	2548	The school will contact their Data Protection Officer and arrange for an Information Asset Register to be in place.	M	31/10/2019	-	16	-	No update	No update
School Fund – Ewloe Green 2018/19	2672	The lack of prescription in the Regulations and absence of procedural documents at the schools means there is a risk staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately particularly in the event a business manager/secretary were absent or due to leave the post.	M	31/12/2019	-	14	29/01/2020	This was a single oversight which was due to be reclaimed via budget. School is clear about what expenditure is permitted. New regulations for the school fund expenditure to be presented to Governors at the next Finance Meeting. This will be along with our own operational/procedural documents.	No Update
School Fund – Broughton Primary 2018/19	2683	There is a risk that the school fund is not being effectively scrutinised by the head teachers nor reported regularly to Governing Body or parents across the school year.	M	31/12/2019	-	14	-	No Update	No Update
School Fund – Broughton Primary 2018/19	2684	Broughton Primary school to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as	M	30/09/2019	-	17	-	No update	No update

		well as approval mandates.	M						
School Fund – Gwynedd School 2018/19	2689	The absence of procedural documents at the school means there is a risk that roles and responsibilities are not clearly understood and school staff are not clear as to the key controls which need to be in place to ensure the school fund is being used appropriately particularly in the event a business manager/secretary were absent or due to leave the post.	M	31/12/2019	-	14	-	No Update	No Update
School Fund – Ewloe Green 2018/19	2671	The balance of the School Fund to be reported to the governing body regularly as well as parents. Head teachers to review the reconciliation of the funds accounts on a monthly basis and to sign and date the statements and income and expenditure forms reviewed.	M	31/10/2019	-	16	26/01/2020	Ongoing - due to long absence of HT in Autumn term. Process initiated this month (Jan 2020) 2. Governors presented with SF account and will continue to be a standing agenda item. 3. SF balance to be communicated to parents within annual report.	No update
Schools Audit 2019/20 – Croes Atti Primary School	2837	Appointment of a Data Protection Officer required.	M	31/12/2020	-	2	-	No update	No update
Schools Audit 2019/20 – Croes Atti Primary School	2838	Data Protection Training required.	M	31/12/2020	-	2	-	No update	No update
Schools Audit 2019/20 – Croes Atti Primary School	2839	Information Asset Register not in place.	M	31/12/2020	-	2	-	No update	No update

				M							
Schools Audit 2019/20 – St Winefrides Primary	2841	All governors and staff with financial responsibility will complete an annual declarations of interest form.		M	30/09/2020	-	5	28/09/2020	All governors and staff with financial responsibility have been given 2020-2021 declaration of interest forms. Staff forms are all completed and returned. Awaiting governors but all to be returned as soon as possible.	This will be monitored, and if required followed up over the next week or two until all are returned.
Schools Audit 2019/20 - Croes Atti Primary	2847	The school fund account will be verified on a defined basis.		M	03/09/2020	-	5	-	No update	No update
Schools Audit 2019/20 – St Winefrides Primary	2853	The controls for the management of all cash income will be reviewed to ensure that a clear separation of duties exists and that all risks are minimised.		M	30/09/2020	-	5	29/09/2020	A policy and collection of cash form has now been produced. This ensures that two members of staff or committee members are present to first count the money and complete the paying in bank slip. Both these documents will be formally adopted at the first finance meeting of the autumn term. This would have been adopted at the May meeting, however, this did not take place due to lockdown.	As explained at Audit, very little cash is brought into school now by children due to the implementation of School Gateway/Comms, an online system.
Schools Audit 2019/20 – St Winefrides Primary	2856	These lease agreements will be shared with the Governing Body and approval will be sought for any future leases prior to agreement being obtained.		M	30/09/2020	-	5	29/09/2020	Please note that the new Canda copying lease was discussed with governors over video during lockdown, but will be formally shared at the next Finance governors meeting.	Other companies etc were looked at and out ICT specialist made comparisons with other companies and what other Flintshire schools are paying to ensure we have the best deal financially.

Schools Audit 2019/20 – St Winefrides Primary	2858	The school will ensure that an Information Asset Register is created for the school in line with Data Protection regulations as soon as possible.	M	30/09/2020	-	5		No update	No update
Schools Audit 2019/20 – St Winefrides Primary	2865	The income and expenditure of the school fund account to be shared with the Governing Body on a regular basis.	M	30/09/2020	-	5	28/09/2020	The school fund is now included as part of each Headteacher report to governors (termly). This will also be an agenda item on each Finance governors meeting, detailing the balance and any large amounts of income and expenditure. The school fund spreadsheet will also be shared with governors on the finance and personnel committee.	
Schools Audit 2019/20 - Castell Alun High	2915	The School will obtain the Councils Schools Financial Procedures and these will be adopted by the governing body.	M	30/04/2020	-	10	08/09/2020	The latest version of the Schools' Financial Procedures has been adopted by the Governors Finance Committee. This will now be ratified at Full Governors on Thursday 3rd December.	
Schools Audit 2019/20 - Castell Alun High	2918	The controls for the management of all cash income will be reviewed to ensure that a clear separation of duties exists and that all risks are minimised.	M	30/04/2020	-	10	31/05/2020	Due to WG guidance and Covid-19 restrictions, the next Finance Governors' meeting will now take place as a 'virtual' online meeting on 11th June.	The recently developed protocol for a separation of duties for managing school fund income will be presented at this meeting for discussion.
Schools Audit 2019/20 - Castell Alun High	2931	The school will finalise a comprehensive Information Asset Register and comply with the proximities detailed.	M	31/07/2020	-	7	25/09/2020	Due to Covid-19 there has been a delay in the Data Manager completing the IAR. This will be done by end of Sept 2020.	

Schools Audit 2019/20 - Castell Alun High	2936	Consideration will be given to changing the use of bank cards for the school fund account. Online access to the account will also be appropriately shared to allow for the account to be effectively monitored.	M	30/06/2020	-	8	23/09/2020	No update	No update
Schools Audit 2019/20 - Maes Garmon	2946	The school will ensure that a suitable Data Protection Officer is appointed as soon as possible to comply with the regulations.	M	30/09/2020	-	5	-	No update	No update
Schools Audit 2019/20 - Maes Garmon	2947	The school will arrange for an Information Asset Register to be in place as soon as possible.	M	30/09/2020	-	5	-	No update	No update
Schools Audit 2019/20 - Maes Garmon	2951	The school will review the arrangements for auditing the school fund account and will ensure that the regulations are complied with.	M	30/09/2020	-	5	-	No update	No update
Schools Audit 2019/20 - Maes Garmon	2953	The school will review how fundraising events are managed and how the income is controlled.	M	30/11/2020	-	3	-	No Update	No Update

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Chief Executive									
Voluntary Sector Grants - 2019/20	2765	A formal signed agreement will be put in place between the Council and the relevant third party organisation which defines the roles and responsibilities of all parties in administering the individual grant schemes, including any fees and charges to be paid to the administrating organisation.	M	31/03/2020	31/03/2021	07/01/2021	This was delayed because of capacity issues created by Covid -19	This is in progress and Legal are finalising the draft Agreement	No Update Provided
Procurement Contract Management 2018/19	2771	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract	M	31/12/2019	31/03/2021	18/11/2020	At the meeting with Corporate Services management team on 20.12.19 it was recognised that due to the late date of the meeting the due date of 31.12.19 was unachievable. Colin has asked for the due date to be extended to the end of February 2020. Managers will be required to completed 'as is' spreadsheets by the end of January, with a full meeting to be scheduled for early February to address issues arising and to pull together the required Action Plan. No impact on risk from a short extension to the due date.	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Management module where appropriate.							
Procurement Contract Management 2018/19	2778	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided
Education & Youth									
Youth Justice 2016/17	2045	Devise a contingency business case to identify and mitigate risks against statutory and non statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief Executive.	M	31/08/2018	31/03/2021	18/01/2021	Restructuring of Integrated Youth Services Senior Management completed with realignment of Youth Services and Youth Justice Service into two separate elements. Appointment of Senior Manager Youth Justice completed. Posts below Senior Manager position now in process of review and restructuring to appropriately manage the service and identified risks. Expected final completion date 31.3.21.	No Update Provided	No Update Provided
Procurement Contract Management 2018/19	2773	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		been closed down and 'pushed through' to the Proactis Contract Register. Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate.							
Procurement Contract Management 2018/19	2780	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided
Governance									
Joint Corporate Procurement Unit 2017/18	2253	Our review of Governance arrangements identified; • There is inadequate scrutiny of JCPU objectives and outcomes by Joint Procurement Board (JPB) and by relevant Council committees to address lack of progress with achieving the primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1). • Delays in the alignment of procurement strategy and procurement activity across the two Councils. Recent changes, e.g. board membership and corporate	M	31/10/2018	31/03/2021	09/03/2021	URN 2253 has certainly progressed within the last 2yrs and governance in the Joint Procurement Unit is now much stronger, with our quarterly board meetings and reports submitted to board reviewing agreed KPI's and any service challenges an pressures. I'm aware that CPR's where revised by Helen but that these are yet to go to go to Cabinet for approval and may actually need further revision in light of the Social Value Policy, introduction of FastTrack, forthcoming Carbon Neutral Policy and indeed WG Procurement Reform. CPR's	CPRs have been re drafted and are being considered by Chief Officer Governance	Final draft of CPR's is done. I am waiting for the Brexit legislation to come out to confirm the position for the transitional 12 months. It was agreed that until the results of the election we would hold fire because we did not know whether we would even be leaving the EU or if we left would it be with a deal. It seems likely that we will have a transition of 12 months and then leave, and break away

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		priorities, means that the strategy contains out of date information (1.2). • Limited processes in place for measuring and recording efficiency savings achieved through collaborative procurement. There is no evidence that efficiency savings and benefits have been reported to the JPB (1.3). • Limited evidence of reporting of KPI's to the JPB / no robust targets in place for KPI's (1.4). • Insufficient systems for recording and monitoring the split of procurement staff time across the two Councils (1.5). • Meetings of the JPB not taking place on a regular basis, agendas for the JPB meetings not prepared and circulated in advance of meetings and JPB minutes not available for all meetings / minutes not circulated on a timely basis (1.6). • Limited monitoring and evaluation of expenditure by category and aggregated spend (across services and/or Councils) by the JCPU to ensure opportunities for efficiency savings through collaborative procurement exercises are identified (1.7). • Due to limited availability of data, monitoring of contract end dates by the JCPU cannot					are something which the new permanent Procurement Manager will need to pick up once recruited. CPRs - these have been re drafted further following leaving with a deal. The current regulations stay in place until the UK government amends them, and there is a transition period for 6 months after 31 Dec 2020 to protect any on gong procurements eg EU regime will apply. I have not taken this any further due to lack of capacity and so this task is outstanding and is probably at risk of not meeting 30 June deadline.		from the EYU rules on procurement, in which case the revised CPR's need some changes to reflect this and also to allow consequential changes to be made by the Chief Officer for Governance upon the UK leaving the EU for good.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		take place to ensure opportunities for efficiency savings through collaborative procurement or alternative procurement models are appropriately explored (1.8).							
Joint Corporate Procurement Unit 17/18	2262	Action (Ref) 2.2: CPU Business Partners will attend Service Senior Management Team meetings quarterly. The Legal and Procurement Operations Manager will attend Senior Leadership Team/Chief Officer Team six monthly. The Legal and Procurement Operations Manager will consider marketing options that are available at each of the Councils to promote the CPU.	M	31/03/2019	31/03/2021	09/03/2021	On behalf of Lee Evans With regards to URN 2262 I feel that there is buy in across both LA's from Senior Leadership and our Political Leaders and we continue to work with officers at all levels to promote collaboration and now have an escalation process in place for drawing Gareth's attention to any issues the Procurement Business Partners may experience in getting officers/service areas in FCC/DCC to collaborate on tenders. Due to the unprecedented events occurring as are result of CIOVID19 this will have to be put back as priority of future work is currently unknown. Follow up report has now been issued (October 2019) - MK needs to reflect the content of that report, so this agreed action (previously included as implemented) has had to be re-opened to reflect the 1 x o/s point re marketing.	This has not been actioned to date due to availability of resources.	No Update Provided
Procurement Contract	2726	"In addition to delivery of the Action Plans developed by Chief	M	31/03/2020	31/03/2021	03/11/2020	Legal has been tasked with providing training and this was	The COG has started to complete	Audit and Legal met in Sept and went

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Management 2018/19		Officers following the portfolio reviews agreed at finding (1); Development of a formal training programme for contract managers to ensure; Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value. Appropriate awareness of the risks around the use of sub-contractors in the delivery of contracts & understanding of the activity which should be carried out as part of the contract management process to ensure terms and conditions around the use of sub-contractors are being complied with. Appropriate awareness of the use of performance indicators / performance data requirements within contract terms and conditions & the robustness of processes in place for the validation and monitoring of performance data. Appropriate awareness of the requirement to include all contracts on the Proactis Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis.					to commence in March but due to Covid has been delayed.	a training programme for the delivery of Contract Management trg across FCC.	through in some detail the package or trg to deliver and this has altered somewhat as he will be delivering this over the internet, Web Ex currently.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Use of the Proactis Contract Management module."							
Data Protection Act Compliance 2018/19	2594	Guidance on drafting a Privacy Notice is available to all staff via the Infonet. When requested and as part of the Data Protection Impact Assessment process, the Information Governance Team review Privacy Notices. The Phase 2 GDPR Action Plan includes the following task: Update system to allow copies of privacy notices to be held against information assets. The Denbighshire privacy notice is a compliance issue for Denbighshire as the data controller and not Flintshire as the data processor.	M	31/12/2019	31/12/2021	06/01/2021	Agreed at GDPR Project Board. All forms available for printing/downloading on the FCC website and Infonet to be identified and privacy notice reviewed. This review will be jointly conducted by web team to remove obsolete forms and develop electronic versions of the forms.	This is part of a wider programme of work looking at digital transformation. Before the privacy notices will be amended each service will need to confirm whether the form is still required. Once confirmation has been received the form is still required, advice will be given on the adequacy of the privacy notice and it will be for each service to amend the form.	No Update Provided
Data Protection Act Compliance 2018/19	2596	At the June 2019 Information Compliance Operational Group it was agreed that Data Protection training should be recorded against post and not person. Work has commenced with the following objectives set 1. Review existing DP training and analyse posts to determine which level should be recorded. This needs to be by Portfolio and channelled through DPR's 2. Agree process with HR for changing once Portfolios have	H	31/12/2019	31/03/2021	06/01/2021	Agreed at GDPR Project Board. Work already well underway however not all Portfolios have provided the information back.	Housing & Assets still outstanding, raised at the December ICOG meeting and previous meetings.	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		signed off correct training level for each Post 3. Review iTrent for DP training options 4. Review new post creation process to ensure DP training is mandatory Data Protection training statistics are reported to COT on a monthly basis, along with the GDPR Project Board and every Information Compliance Operational Group. The need to complete Data Protection training and record in iTrent has been included in numerous Data Protection newsletters. Each Portfolio representative is provided with detailed lists of training status for each member of staff with their area.							
Procurement Contract Management 2018/19	2772	Chief Officers to review contract management within their portfolios to ensure; Staff have appropriate skills and experience, and have received appropriate training where required. All contracts over £25k are recorded on the Proactis Contract Register / all contracts on Proactis e-sourcing have been closed down and 'pushed through' to the Proactis Contract Register.	M	31/12/20219	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Signed contracts are in place to support all contracts on the Proactis Contract Register. Contract Management activity is recorded in the Proactis Contract Management module where appropriate. The evidence retained to support contract management activity is appropriate and robust. Delivery of Community Benefits / Social Value is appropriately monitored. Compliance with contract clauses around the use of sub-contractors is appropriately monitored. Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data. Chief Officers will develop Action Plans for each of their portfolios to ensure any issues identified in the reviews carried out (above) are appropriately addressed.							
Procurement Contract Management 2018/19	2779	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No update provided	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Housing & Assets									
Procurement Contract Management 2018/19	2784	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided
People & Resources									
Corporate Grants 19/20	2794	Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21.	H	30/06/2020	31/03/2021	12/01/2021	Impact of Covid-19. Grants are still being managed by individual teams albeit, on their own electronic files, maintaining all the appropriate documentation and all teams will transition over to the new grants spreadsheets by financial year end.	No Update Provided	No Update Provided
Corporate Grants 19/20	2803	Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. The current CGD has too many system glitches and poor functionality, hence the reason to move to the new alternative solution as soon as possible. The excel spreadsheet has been created for all Capital Grants. Management Accounting officers are currently working with the	H	30/06/2020	31/03/2021	12/01/2021	As above	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		Capital Team to progress rolling this out for Revenue Grants. Training for all users will be provided on the new system.							
Corporate Grants 19/20	2862	Grant Checklists have been completed and signed prior to submission to Wales Audit Office as part of the external audit process. All grant checklists will be retained by grants contacts for keeping on file. Separate arrangements are currently in place for the recording of information in relation to grant management activity. The merits of continuing to use of the CGD will be reviewed by Management and with a view to developing an alternative solution for use from 2020/21. The manual records provided with the grant claim to WAO currently provide them with sufficient information to substantiate the grant claim	H	30/06/2020	31/03/2021	12/01/2021	As above	No Update Provided	No Update Provided
Corporate Grants 19/20	2802	The necessary training will be provided with the new alternative CGD solution. e.g. Manager Grants Database workshops. Communication and awareness to be provided to relevant officers in the Portfolios to ensure the requirements for grant funding/bids are known and shared with Finance. Consideration of grant funding	M	30/06/2020	31/03/2021	12/01/2021	As above	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		streams already forms part of the normal budget monitoring process involving finance and the service lead.							

Planning Environment & Economy

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Minerals & Waste Planning 2018/19	2488	Draft contract is being prepared and the, NWPOG are meeting on Friday 12th April 2019 to discuss further.		31/12/2019	30/04/2021	15/03/2021	Signed SLA due 01.04.2021	The draft SLA was circulated to partner authorities, however questions relating to legal interpretation / clarity of the agreement were raised by some of the partner authorities. We are looking for the agreement to be signed for the new financial year 2021.	No Update provided
Minerals & Waste Planning 2018/19	2489	A business plan will be written including the objectives of the service, costs and performance measures to ensure strategic objectives are met. This will enable the aspirations of any future expansion of the service to be clearly recorded and presented professionally in		31/12/2019	30/04/2021	15/03/2021	Linked to the SLA due to be implemented 01.04.2021	The business plan was circulated and there was broad agreement with its objectives. Progress is linked to 2488 above as the SLA and business plan are part of the same documentation,	No update provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		order to expand the service to new Partners.						with flexibility built in to the business plan so that changes may be made without having to redraft or re-sign the SLA.	
Houses to Homes 2019/20	2815	A quarterly reconciliation to take place between service area Houses to Homes tracker, the information available on the CIVICA system for the Houses to Homes Loans and the finance budget information.		31/03/2021	30/06/2021	12/03/2021	Quarterly reconciliation between tracker and finance but information not inputted onto civica system due to no admin resource - recruitment taking place for admin support end May 2021 - revised due date changed to reflect this.	Quarterly reconciliation between tracker and finance but information not inputted onto civica system due to no admin resource - recruitment taking place for admin support end May 2021 - revised due date changed to reflect this.	No Update Provided
Procurement Contract Management 2018/19	2783	Contract Management outcomes around high / medium risk contracts to feed into Portfolio management reporting structures.	M	31/12/2019	31/03/2021	18/11/2020	No Update Provided	No Update Provided	No Update Provided
Social Services									
Child Protection - Performance 18/19	2961	Development of a smarter approach to risk assessment at CFCT triage. Decision makers to be clear as to the required timescales for the completion of	M	30/06/2020	28/02/2021		As above	No Update Provided	No Update Provided

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		s47 and care & support assessments (10 days or 42 days). (CFCT - process to be developed alongside completion of action URN 02962).							

Investigation Update Appendix H

Ref	Date Referred	Investigation Details
1.	**New Referrals**	
1.1		Nil received

Ref	Date Referred	Investigation Details
2.	**Reported to Previous Committees and still being Investigated**	
2.1	25/05/2019	Planning Application. The investigation is ongoing.

Ref	Date Referred	Investigation Details
3.	**Investigation Completed**	
3.1		A referral had been received in relation to a license agreement. Findings have been reported to management and agreed action in place.

Performance Measure	19/20	Qtr 1 20/21	Qtr 2 20/21	Qtr 3 20/21	Qtr 4 20/21 (Jan / 12 Mar)	Target	RAG Rating	
Audits completed within planned time	84%	-	-	100%	75%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	8	-	-	3	9	20	G	↓
Average number of days from debrief meeting to the issue of draft report	7	-	-	1	1	5	G	→
Days for departments to return draft reports	7	-	-	3	1	7	G	↑
Average number of days from response to issue of final report	2	-	-	1	1	2	G	→
Total days from end of fieldwork to issue of final report	26	-	-	6	16	34	G	↓
Productive audit days	76%	-	-	71%	79%	75%	G	↑
Client questionnaires responses as satisfied	97%	-	-	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	-	-	100%	53%	80%	R	↓

-Key					
R	Target Not Achieved	A	With-in 20% of Target	G	Target Achieved
↑	Improving Trend	→	-No Change	↓	Worsening Trend

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate			
COVID19 - Emergency Management Assurance	H	Complete	
COVID19 - 5 Key Financial Decisions review	H	Complete	
COVID19 - Risk Method Statement - challenge and improve	H	Complete	
Education & Youth			
Risk Based Thematic Reviews of Schools	H	In Progress	
Attendance, Exclusions and Disengagement of Young People	H	Complete	
Schools Grant Funding / Budgeted Licence Deficit	H	Not Started	Quarter 4
Education Grants - Professional Development Grant (PDG)	Annual	Complete	
Governance			
COVID19 - Business Support Grants	H	Complete	
Procurement - Hardware and Software	H	Complete	
Subject Access Requests (Now Access Requests)	M	Complete	
Procurement - Contract Monitoring – Follow Up Audit	Follow Up	Complete	
Data Protection (GDPR)	Annual	Deferred	Deferred until April 2021
Housing & Assets			
Rough Sleeping	M	Deferred	At the request of Management
Data Analysis – Cost of Homelessness	Advisory	In Progress	Quarter 4
Housing Benefits - Emerging Risks	Annual	Complete	
Supporting People Grant	Annual	Complete	
People & Resources			
Cost and reclaim for COVID	H	Complete	
Business wide Income and Arrears from COVID	H	Complete	
Collaborative Planning	H	Complete	
Corporate Grants Database – Follow Up	Follow Up	Complete	
Corporate Grants (Replacement of WAO Work)	Annual	Complete	
Main Accounting - Accounts Payable (AP) and P2P	Annual	Complete	
COVID19 – Test, Trace and Protect	H	Ongoing	
Health & Safety and Wellbeing of Employees	H	Complete	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Payroll	Annual	Complete	
Organisational Ethics and Values	M	Deferred	Deferred from 2019/20 to 21/22
Planning, Environment & Economy			
Houses of Multiple Occupancy	H	Not Started	Quarter 4
Home Improvement Loans	M	In Progress	
Pest Control	New	In Progress	
Planning Enforcement - Ombudsman Report Compliance	Advisory	Complete	
Social Services			
COVID19 – Early Entitlement	H	Complete	
Adoption Services	H	Complete	
Continuing Health Care	H	Complete	
Quality Assurance	M	Complete	
Social Services Vexatious Complaints	M	Complete	
Direct Payment - Financial control	M	Not Started	Quarter 4
Streetscene & Transportation			
Bus Transport Operator supply chain risks	H	In progress	
Parc Adfer - Contract Management and Associated Risks	H	Complete	
Procurement & Contract Management / Monitoring	H	Not Started	Quarter 4
Loss of O Licence	M	In Progress	
Highways Structures and Bridges – Inspection and Maintenance	M	In Progress	
External			
Pensions Investment, Management & Accounting	H	Complete	
SLA - Aura - 17 days	Annual	Not Started	Quarter 4
SLA - NEWydd - 19 days	Annual	Not Started	Quarter 4
Advisory / Project Groups			
COVID19 - TTP Regional Planning Group	Ongoing	Ongoing	
COVID19 – TTP Flintshire Project Group	Ongoing	Ongoing	Now FCC Oversight Group
COVID19 – TTP Workforce Workstream	Ongoing	Ongoing	Now HR / TTP Leads Group with the 6 LAs
COVID19 – Bronze Group - Postal	Ongoing	Complete	
COVID19 – Temporary Hospital Provision	Ongoing	Complete	
COVID19 – Emergency Management Response Team	Ongoing	Complete	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
COVID19 – Emergency Response for Local Businesses Silver Tactical Group	Ongoing	Complete	
COVID19 – Governance and Legal Silver Tactical Group	Ongoing	Complete	
COVID19 – Governance Recovery Group	Ongoing	Ongoing	
COVID19 – Organisational Recovery Group	Ongoing	Ongoing	
COVID19 – Business Compliance Group	Ongoing	Ongoing	
COVID19 – Logging at Tactical Group	Ongoing	Ongoing	
New Flare System Development Group	Ongoing	Ongoing	
GDPR Project Board	Ongoing	Ongoing	
Digital Strategy Board	Ongoing	Ongoing	
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Wales Chief Internal Auditors Group	Ongoing	Ongoing	
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
Financial System	Ongoing	Not Started	
Dementia Friendly Council Steering Group	Ongoing	Ongoing	

Glossary	
Risk Based Audits	Work based on strategic and operational risks identified by the organisation in the Improvement Plan and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.
Annual (System Based) Audits	Work in which every aspect and stage of the audited subject is considered, within the agreed scope of the audit. It includes review of both the design and operation of controls.
Advice & Consultancy	Participation in various projects and developments in order to ensure that controls are in place.
VFM (Value For Money)	Audits examining the efficiency, effectiveness and economy of the area under review.
Follow Up	Audits to follow up actions from previous reviews.
New to Plan	Audits added to the plan at the request of management. All new audits to the plan are highlighted in red.
Audits to be Deferred	Medium priority audits deferred. These audits are highlighted in green within the plan.