Flintshire Internal Audit

Progress Report

June
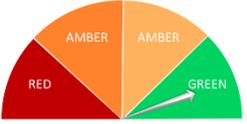2021

CYNGOR
Sir y Fflint
Flintshire
COUNTY COUNCIL

Contents

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 Governance and 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 March 2021

The following reports and advisory work have been finalised since the last Governance and 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
33-2020/21	External	Pensions Investment, Management & Accounting	Risk Based	G	0	1	0
39-2020/21	E&Y	Risk Based Thematic Reviews St Richard Gwyn	Risk Based	AG	0	2	4
38-2020/21	E&Y	Risk Based Thematic Reviews St Ethelwolds	Risk Based	AG	0	3	3
24-2020/21	PE&E	Owner Occupier & Owner Occupier Financial Assistance Loans (Formerly HILS)	Risk Based	AG	0	3	5
36-2020/21	PE&E	Pest Control (18/19, 19/20, 20/21)	Risk Based	AG	0	2	2
17-2020/21	S&T	Highways Structures (Bridges)	Risk Based	AG	0	3	0
31-2020/21	S&T	Loss of O Licence	Risk Based	AR	3	0	0
45-2020/21	E&Y	Schools Control Risk Self-Assessment	Risk Based	Advisory	-	-	-

Streetscene and Transportation: Loss of O Licence – 31-2020/21

Areas Managed Well	Areas Identified for Further Improvement
Adequate processes in place for drivers to report any defects or symptoms of defects that could prevent the safe operation of vehicles.	*Opportunities for improvement to the control environment have been identified to ensure compliance is maximised. The service area has provided a comprehensive action plan which contains the agreed actions, responsible officer and individual due dates to address the areas listed below.* • *Management practices and reporting in place to ensure compliance with the conditions of the O Licence around tachographs are not adequate, fail to address all risks and are not consistently embedded across all transport operations.* *Agreed Management Action: Controls and compliance monitoring arrangements to be reviewed in relation to servicing and maintenance records to ensure accurate and timely data to highlight non-compliance and areas for action. Roles and responsibilities to be reviewed, process to be streamlined and vehicle maintenance summary reporting to be developed to provide management assurance over the servicing and maintenance status for the fleet.* **Due date for this action: July 2021** • *Management reporting designed to oversee compliance with vehicle maintenance and servicing obligations within the O Licence is not in place. The data provided as part of the oversight is not complete and accurate. The current process to provide oversight is not deemed adequate and fails to address all risks.* *Agreed Management Action: A review of the current process in relation to tachograph compliance to be conducted and timescales to be agreed to deal with non-compliance. Processes to be mapped and responsibilities to be shared to ensure reliance on individuals is removed. Repeat offender reporting to be devised in order to identify and manage underperformance, with compliance checks to be undertaken regularly alongside professional competency checks. Roles and responsibilities to be reviewed, process to be streamlined and automated leading to timely resolution of non-compliance issues, with escalation of any delays in response.* **Due date for this action: July 2021** • *Compliance reports are not being generated or addressed due to single person dependency impacting on the services resilience. Documented procedures are not in place to assist with continuity of service during periods of absence.* *Agreed Management Action: A documented set of procedures to be drafted to document the end to end process which demonstrates compliance with O Licence requirements. This should also set out roles and responsibilities, timescales for completion of the various processes and will ensure the process is embedded across all transport operations. Through the assignment of roles and responsibilities this will assist with the identification of single person dependencies and support service resilience. Compliance checks to be regular conducted to ensure that the processes are being delivered correctly and in a timely manner. Training to be provided to additional staff in critical roles to ensure business continuity in the event the individual responsible is not available.* **Due date for this action: July 2021**

Action Tracking – Portfolio Performance Statistics

Portfolio	June 2021 Statistics			Live Actions – June 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	49		4	-	1	-	3	-	3
Education & Youth	103	97		6	-	-	-	3	-	1
Governance *	167	149		19	1	-	-	9	-	7
Housing & Assets *	181	171		10	-	-	-	5	1	4
People & Resources	234	219		15	-	2	1	7	1	6
Planning, Environment & Economy *	93	82	92%	11	-	-	-	3	-	3
Social Services	133	125		8	-	-	-	4	4	-
Streetscene & Transportation	123	114		9	-	2	-	3	-	4
External *	33	33		0	-	-	-	-	-	-
Individual Schools	247	217		30	-	1	-	18	12	2
Total	**1367**	**1256**		**112**	**1** **8**	**6**	**1**	**55**	**18**	**30**

* **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 E

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									

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 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.	M	31/12/2019	31/03/2020	16	18/11/2020	At the meeting 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. It was 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.	Each portfolio agreed to review contract management arrangements across their services and develop an action plan to address issues identified (if any). Contract management action plans are now in place across a number of portfolios (Social Services; Housing & Assets; Planning, Environment & Economy; Streetscene & Transportation). It is unclear if these action plans are being actively monitored and updated within portfolios to drive implementation of the agreed actions / drive compliance with contract management best practice. This has been highlighted within New Audit Findings at Section 3 (URN 03028). Contract Management Action Plans are not yet in place for Education; Governance or Corporate Services (it is recognised however that work has recently recommenced on ascertaining the 'as is' position within these portfolios) with the intention that Action Plans will now be

										developed.

Governance

Data Protection Act Compliance 2018/19	2596	URN 02At 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 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.	**H**	31/12/2019	-	16	12/05/2021	Agreed at GDPR Project Board. Work already well underway however not all Portfolio's have provided the information back. Housing & Assets still outstanding, raised at the December ICOG meeting and previous meetings.	This has now been passed to HR to implement on iTrent hence why it isn't closed.

People and Resources

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.	**M**	30/09/2018	31/01/2020	32	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 to take into account that possibility.	The implementation of Electric theme within iTrent is ongoing and prevents progression of testing of the GDPR functionality due to not having an available a test environment required to undertake further review of MHRs

										changes.
Payroll 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 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'	**M**	28/02/2021	-	2	-	No update provided	No update provided
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	-	23	28/04/2021	All evaluators for this project receive an email alert from Proactis stating that there has been a new response and that they have a task to score the new response. This is monitored and communications are sent to the bidder accepting / rejecting their application . If there is a need for clarification of the bid from any evaluators then these are communicated via Proactis and responses received are sent to the evaluators to enable them to complete the scores. Clarifications can delay the scoring of the response and on occasions can result in the notification to bidders being sent outside of the ten day period. Evidence outstanding in order to close action down.	No Update

Corporate Health and Safety-Use of Plant, Machinery and Equipment 2018/19	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. 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.	M	21/12/2019	01/04/2020	16	-	The master training records spreadsheet has been updated to reflect the use of plant, machinery and equipment and HAVS and all records are up-to-date. The long-term aspiration is to transfer this data into iTrent, but this hasn't been completed yet due delays owing to COVID-19. Evidence outstanding in order to close action down.	No Update
Schools									
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	-	21	29/01/2020	The school is trying to contact a DP specialist	No DPO in place

Actions with a Revised Due Date Six Months Beyond Original Due Date and Not Overdue

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	31/07/2021	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
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support fees and charges levied by CFiW All fees and charges by the CFiW in respect of investing in our fund monies and administering the grant scheme will be checked as being accurate	M	31/03/2020	31/07/2021	12/05/2021-	The development of signed agreements is being put in place.	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	30/06/2021	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	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
							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.		
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 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	M	31/10/2018	31/12/2021	03/03/2021	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. See comments above, CPR's are in the process of being revised, currently out for consultation but there may be further changes required as a result of Brexit. No immediate risk to be managed as existing CPR's will remain in place whilst the revision is ongoing.	Due to interim management arrangements in place the timescale for updating CPR's will definitely need to be extended, to the end of this year by the time a new manager is appointed and the have opportunity to review CPR's.	

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
		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 take place to ensure opportunities for efficiency savings through collaborative procurement or alternative procurement models are appropriately explored (1.8).							

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
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	30/11/2021	17/05/2021	Refer to Update	This needs to be prioritised. In the meantime notification of completed charges are retained on the legal file and also client departments as notified.	Refer to Update
Procurement Contract Management 2018/19	2726	"In addition to delivery of the Action Plans developed by Chief 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	M	31/03/2020	31/03/2022	09/03/2021	Organisational capacity to train all the contract managers does not exist due to the pandemic, and this will take a long time to complete based on reduced availability of employees Legal has been tasked with providing training and this was to commence in March but due to Covid has been delayed.	The COG has started to complete a training programme for the delivery of Contract Management training across FCC.	Audit and Legal met in Sept and went through in some detail the package or training 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
		Contract Register and to ensure a robust understanding of the processes for uploading signed contracts onto Proactis. Use of the Proactis Contract Management module."							
Legal Case Management System	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	31/03/2019	30/09/2021	17/05/2021	Refer to follow up note	There are multiple new training guides and manuals including full guides, crib sheets, training videos covering basic, super user and specific functions which are available to access by all members of the team in a shared administrative folder containing over 60 separate documents/videos. Documentation in relation to complex and specific user journeys not covered is underway (i.e. new starters, troubleshooting) and will be added to the shared matter as they are completed. Collaborative data-cleansing is not an option –work is underway to perform a data-cleanse to "clean-up" existing data, following which a FCC specific manual covering procedural guidance will be circulated including what matter types we will use, references, naming conventions, case reviews, retention schedules etc.	Refer to follow up note
Data Protection Act	2594	Guidance on drafting a Privacy Notice is available to all staff via	M	31/12/2019	31/12/2021	12/05/2021	Agreed at GDPR Project Board. All	This is part of a wider programme of work looking	Project to review all PDF forms on website

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
Compliance 2018/19		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.					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.	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.	and Infonet continues. Reliant on service areas confirming that each form is still required and then updating the privacy notice to be compliant
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. 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.	M	31/12/20219	31/12/2021	09/03/2021	No Update Provided	Organisational capacity does not exist to complete this work across the council due to the ongoing response to the pandemic	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
		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.							
Housing & Assets									
Travellers 2018/19	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	31/08/2021	22/04/2021	This matter is likely to form part of the process relating to the examination of the Local Development Plan by the appointed inspector. Until that has been determined it is not possible to make any further progress on this item.	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
People & Resources									
Main Accounting - AP / P2P 201718	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	30/09/2021	17/05/2021	Refer to current status	The Council has implemented its 'Fast Track' Programme from 1st April which provides available discounts for early payment to suppliers. The implementation has resulted in to changes in the way payment terms are calculated. Consideration will now be given to relevant Performance Indicators that will be incorporated into the current MTFS suite of indicators.	
Main Accounting – Account Receivable	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	31/02/2020	30/09/2021	17/05/2021	Refer to current status	As part of the pandemic response a detailed review of all bad debt provision has been undertaken and adjustments made where necessary. Finance and Revenues teams continue to work closely on all aspects of the process but write off are still actioned within Revenues. This will be reviewed in the first half of 2021/22.	
Corporate Grants 2019/20	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.	M	30/06/2020	30/06/2021	17/05/2021	Refer to Current status	Training is still outstanding for the schools finance team and Social Services Finance Team. Hoping to schedule training dates before the end of May 2021 - on this basis (and allow for delay in the roll out of training) the due date has been revised to 30.06.21.	

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
		Consideration of grant funding streams already forms part of the normal budget monitoring process involving finance and the service lead.							
Planning Environment & Economy									
Minerals & Waste Planning 2018/19	2488	Draft contract is being prepared and the, NWPOG are meeting on Friday 12th April 2019 to discuss further. Once agreed, a signed Contract will be obtained for Partners.	H	31/12/2019	01/06/2021	11/05/2021	opportunity for sign off - see notes. Business plan circulated with draft SLA for consideration by the collaboration partners to be agreed at a meeting of the North Wales Chief Officers on 27th March 2020 for the new financial year.	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, with flexibility built in to the business plan so that changes may be made without having to redraft or re-sign the SLA.	The Service Plan is attached to this email "April 2021 Minerals and Waste Service Contract" I am looking to get the partner authorities to sign during late May/ June this year
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 order to expand the service to new Partners.	M	31/12/2019	01/06/2021	11/05/2021	opportunity for sign off - see notes. Business plan circulated with draft SLA for consideration by the collaboration partners to be agreed at a meeting of the North Wales Chief Officers on 27th March 2020 for the new financial year.	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, with flexibility built in to the business plan so that changes may be made without having to redraft or re-sign the SLA.	The Service Plan is attached to this email "April 2021 Minerals and Waste Service Contract" I am looking to get the partner authorities to sign during late May/ June this year
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	M	31/03/2021	30/06/2021	12/03/2021	Quarterly reconciliation between tracker and finance but information not inputted onto civica	Quarterly reconciliation between tracker and finance but information not inputted onto civica system due to no admin resource -	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
		Homes Loans and the finance budget information.					system due to no admin resource - recruitment taking place for admin support end May 2021 - revised due date changed to reflect this.	recruitment taking place for admin support end May 2021 - revised due date changed to reflect this.	
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 s47 and care & support assessments (10 days or 42 days). (CFCT - process to be developed alongside completion of action URN 02962).	M	30/06/2020	31/05/2021	26/03/2021	Progress has been delayed due to Covid but the model is now being built within the Paris Test system	Testing is still ongoing and documentation to support implementation is still in progress.	No Update Provided
Child Protection - Performance 18/19	2868	Ongoing work around the review of referral processes and team structures within the Child Protection & Support Team to be completed (Duty Process Task Group - Lead Claire Clements).	M	30/09/2020	18/06/2021	26/03/2021	Progress has been delayed due to Covid but the model is now being built within the Paris Test system	Testing is still ongoing and documentation to support implementation is still in progress.	No Update Provided
Child Protection - Performance 18/19	2964	Development of transfer protocols around the step down from Child Protection to Care & Support.	M	30/09/202	30/06/2021	11/03/2021	The transfer protocol has been revisited and transfer meetings are now in place as an early indicator to the receiving team. Following on from training around the Social Services and Wellbeing Act the practice around transfers has become more robust and is	We are currently undergoing a Vanguard review of our service. There are some minor amendments to be made to the draft transfer protocol to reflect these processes - this work is currently active.	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
							being developed further. The protocol is in the process of being updated to reflect the key changes.		
Schools									
School Fund 2018/19 Gwynedd Primary	2689	Ysgol Gwynedd to document the procedures followed in relation to the management of the school fund. This should include actions completed, owners, reporting and reconciliation requirements as well as approval mandates.	M	31/12/2019	05/07/2021	07/05/2021	Documented procedures not in place, Business Manager requested guidance from IA around the availability of a template to use as the basis of the procedures - information provided by IA 4.5.21. Risk remains unmanaged.	Email from business manager confirming revised due date of 05.07.21 following the next Governors meeting on 30.6.21. Revised due date recognises that procedures still need to be drafted using the FCC School Fund Guidance document provided to Theresa in my email of 4.5.21.	
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	11/06/2021	04/05/2021	Clarification requested from David Bridge at GDBR on the document required. No Information Asset Register in place whilst waiting for GDBR to provide support.	Update provided by Business Manager stating that 'GDBR' is requesting clarification on the document required. Due date has been revised to allow time for the information asset register to be put in place.	
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	11/06/2021	04/05/2021	Currently no school fund balance as such (as managed within PFM software). Audit finding 2953 confirmed the school does not operate as a traditional "School Fund". It instead acts as a holding account. Within the Private	Update from Business Manager as follows; We are changing our accounting package from PFM to the spreadsheet provided by Flintshire. We will contact an approved accountant to audit the account.	

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
							Funds Management (PFM) software, the school sets up "pots" of money within the account for designated events and trips etc. PFM allows codes to be set up for different activities and the school are therefore able to identify what money belongs to which activity. Payments are then made out the account to purchases trips. The balance remains minimal. The Parent Teacher Association (PTA) operates a fund raising account on the behalf of the school. Income for the account is generated through fund raising activities usually associated with a "school fund". This account is not controlled or administered by the school. The PTA manage the account and operate separately from the school. Requests for purchase are made by the school to the PTA.		

Investigation Update

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1		Nil received
2. Reported to Previous Committees and still being Investigated		
2.1		N/A
3. Investigation Completed		
3.1	Planning Application – No further action required.	

Internal Audit Performance Indicators

Performance Measure	20/21	Qtr 1 21/22 (up to 17 May)	Qtr 2 21/22	Qtr 3 21/22	Qtr 4 21/22	Target	RAG Rating	
Audits completed within planned time	84%	88%	-	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	8	6	-	-	-	20	G	↑
Average number of days from debrief meeting to the issue of draft report	7	3	-	-	-	5	G	↓
Days for departments to return draft reports	7	4	-	-	-	7	G	↓
Average number of days from response to issue of final report	2	1	-	-	-	2	G	→
Total days from end of fieldwork to issue of final report	26	12	-	-	-	34	G	↑
Productive audit days	76%	61%	-	-	-	75%	A	↓
Client questionnaires responses as satisfied	97%	100%	-	-	-	95%	G	↑
Return of Client Satisfaction Questionnaires to date	47%	33%	-	-	-	80%	R	↓

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

Internal Audit Operational Plan 2020/21

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Education & Youth			
Risk Based Thematic Reviews of Schools	H	Complete	
Planning, Environment & Economy			
Home Improvement Loans	M	Complete	
Pest Control	New	Complete	
Social Services			
Direct Payment - Financial control	M	In progress	
Streetscene & Transportation			
Procurement & Contract Management / Monitoring	H	In progress	
Loss of O Licences	H	Complete	
Highways Structures and Bridges – Inspection and Maintenance	M	Complete	
External			
Pensions Investment, Management & Accounting	H	Complete	
SLA - Aura - 17 days	Annual	Deferred to 21/22	Unable to deliver due to the Pandemic
SLA - NEWydd - 19 days	Annual	Deferred to 21/22	Unable to deliver due to the Pandemic

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate			
Organisational Ethics (with HR)	H	In Progress	
Income from Fees & Charges	H	Not Started	
Risk Management	H	Not Started	
Education & Youth			
Schools Risk Based Thematic Reviews	H	Not Started	
Schools Budgeted Licensed Deficit	H	Not Started	
Capital Grant Childcare Offer (Governance)	H	Not Started	
Repairs & Maintenance to School Estate	H	Not Started	
Education Grants – Professional Development Grant (PDG)	Annual	Not Started	
Governance			
Protection against Ransomware Attack	H	Not Started	
Contact Management - Maes Gwern Residential Development	H	In Progress	
CCTV (Cross Cutting)	M	In Progress	
Implementation of the Local Government and Elections (Wales) Act 2021	M	Not Started	
Data Protection (GDPR)	Annual	Not Started	
Council Tax and NNDR (including grant)	Biennial	Not Started	
Housing & Assets			
Landlord Health & Safety Obligations	H	In Progress	
Homelessness & Temporary Accommodation	H	Not Started	
Rent Income / Arrears Management - Industrial Units	M	Not Started	
Tenancy Enforcement	M	Not Started	
Housing Benefits (including Subsidy Grant)	Annual	Not Started	
Supporting People Grant	Annual	Not Started	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	In Progress	
Insurance	M	In Progress	
Main Accounting – Accounts payable (AP) & P2P	Biennial	Not Started	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate Grants (replacement of AW work)	Annual	Not Started	
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	Not Started	
Notification of Leavers to CPF	H	In Progress	
Planning, Environment & Economy			
Ash Die Back	H	Not Started	
House of Multiple Occupancy	H	Not Started	
Planning Enforcement	H	Not Started	
Environmental Health Strategy	M	Not Started	
Social Services			
Extra Care Facility : Llys Eleanor	H	Not Started	
Micro Care	H	Not Started	
Legal Status of a Child in care	H	In Progress	
Employment Support Allowance	M	Not Started	
Single Point of Access (SPOA)	M	Not Started	
Streetscene & Transportation			
Highways Structures (Bridges) (2nd Stage review)	H	Not Started	
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	M	Not Started	
Environmental Permits	M	Not Started	
Statutory Training	M	In Progress	
Parc Adfer - Contract Management and Associated Risks	Annual	In Progress	
External			
Clwyd Pension Fund – Pension Administration & Contributions	Biennial	In Progress	
SLA - Aura - 10 days per annum	Annual	Not Started	
SLA - NEWydd - 10 days per annum	Annual	Not Started	
Clwyd Theatre Trust - 10 days per annum	Annual	Not Started	
Advisory / Project Groups			
GDPR Project Board	Ongoing	Ongoing	
Corporate Governance Working Group	Ongoing	Ongoing	
Accounts Governance Group	Ongoing	Ongoing	
Council's Constitution	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Ongoing	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Programme Coordinating Group	Ongoing	Ongoing	
Corporate Health & Safety Group	Ongoing	Ongoing	
Corporate Data Protection Group	Ongoing	Ongoing	
Financial System	Ongoing	Ongoing	
Regional Anti-Fraud and Corruption Network	Ongoing	Ongoing	
Electronic Court Bundling Project Group	Ongoing	Ongoing	
COVID19 - TTP Regional Tracing, Operation and Performance Group	Ongoing	Ongoing	
COVID19 - TTP Regional Oversight Group	Ongoing	Ongoing	
COVID19 – TTP Flintshire Project Group	Ongoing	Ongoing	
COVID19 – TTP FCC Oversight Group	Ongoing	Ongoing	
COVID19 – Emergency Management Response Team	Ongoing	Ongoing	
COVID19 – Governance and Legal Silver Tactical Group	Ongoing	Ongoing	
COVID19 – Logging at Tactical 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.