

Flintshire Internal Audit

Progress Report



September
2021

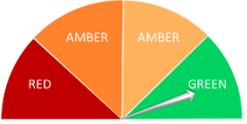
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Levels of Assurance – Standard Audit Reports

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 Governance and Audit Committee.

Level of Assurance	Explanation
<p style="text-align: center;">Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • 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 <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Green – Reasonable</p> 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> • 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 <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.</p>
<p style="text-align: center;">Amber Red – Some</p> 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> • 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. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p style="text-align: center;">Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • 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. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>Categorisation of Actions</p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p>Value for Money</p>	<p>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.</p>

Final Reports Issued Since June 2021

Appendix B

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
39-2021/22	S&T	Parc Adfer – Governance Arrangements		G	0	0	0
05-2020/21	SS	Direct Payments – Financial Control		AG	0	2	2
25-2021/22	SS	Monitoring Placements, Care Orders and Actions		AG	1	2	3
36-2021/22	E&Y	Capital Grant Childcare Offer		AG	0	3	0
15-2021/22	P&R	Insurance		AG	0	2	3
35-2021/22	P&R	Notification of Payroll Leavers to Clwyd Pension Fund		AR	2	2	1
18-2021/22	Cross Cutting	CCTV		AR	0	4	1
22-2021/22	H&A	HSG / Supporting People Grant		Advisory	0	0	0

Audit Assurance Summary

Appendix C

Portfolio	Number of Reports & Assurance						Priority & Number of Agreed Actions			
	Red	Amber Red	Amber Green	Green	Advisory / Grant - No Opinion Given	In Total	High	Medium	Low	In Total
Corporate						0				0
Education & Youth			1			1		3		3
Governance						0				0
Housing & Assets					1	1				0
People & Resources		1	1			2	2	4	4	10
Planning, Environment & Economy						0				0
Social Services			2			2	1	4	5	10
Streetscene & Transportation				1		1				0
Cross Cutting Portfolio's		1				1		4	1	5
External						0				0
Total	0	2	4	1	1	8	3	15	10	28

Footnote:	
Red Assurance:	
Amber Red Assurance:	CCTV (cross cutting) and Notification of Leavers to CPF

People and Resources: Notification of Payroll Leavers to Clwyd Pension Fund– 35-2021/22

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<ul style="list-style-type: none"> The Organisational Change and Redundancy Policy (April/May 2020) is adequate in outlining the process to be followed and defining roles and responsibilities. The Policy is currently under review and once approved the refreshed policy will be uploaded to the Council's Infonet. The Discretionary Compensations Payment Policy (September 2020) which sets out the discretionary payments to be made to employees for redundancy (compulsory or voluntary), early retirement on the grounds of voluntary redundancy and in the interest of efficiency of the service is up to date and available on the Council's Infonet for reference. Established processes and documented procedures 	<p>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.</p> <ul style="list-style-type: none"> The current SLA agreements between the Council and CPF (CPF Employer Liaison Agreement and the Service Level Agreement Clwyd Pension Fund) are not sufficiently clear in defining requirements from the Council as well as assigning roles and responsibilities to facilitate the correct payment of pension benefits. Agreed Management Action: KPIs will be reviewed and agreed periodically between the parties. Consideration to be given to introducing additional controls as part of the Employer Liaison Agreement to oversee and manage the accuracy of the work being delivered through the employer liaison team. Monthly/Quarterly reporting to be provided by CPF and reviewed by the Council in line with contract management procedures. Due date for this action: October 2021 HR forms guidance and quality assurance over the keying of the forms on the HR system is not in place. Agreed Management Action: A quality assurance process to be devised to ensure information keyed which has an impact on pension benefits payment is checked for accuracy against supporting information. A set of information buttons (pop-ups) be added to the HR Forms Database to help educate and assist managers on the completion of the respective HR form. Due date for this action: October 2021 An investigation was started but was not completed to understand the failures which resulted in the recent payment of incorrect pension benefits and to ensure no further incorrect payments were made. Agreed Management Action: A review of the last 3 years will be undertaken by HR & OD in order to assure themselves all notifications of redundancy to CPF relate to actual redundancy terminations and all required authorisations have been obtained. Once this work has been completed it is to be shared with CPF for them to check and confirm to FCC that benefits have been paid in each case. Due date for this action: October 2021 Leaver codes utilised on the Council's HR forms and CPF termination forms are not aligned and there is a lack of understanding from both parties (CPF and FCC) on the implication of utilising specific codes on the payment of pension benefits. Agreed Management Action: A review will be completed by CPF and the Council to map the current reason for leaving codes on the HR leaver form to the termination codes utilised in CPF ensuring an awareness in HR of the implication of

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<p>are in place in both the Council's Employee Service Team as well as the Payroll and Systems Team to assist with the processing of leaver requests due to retirement or redundancy.</p>	<p>utilising a specific reason for leaving code from the HR form on the payment of pension benefits. New reasons for leaving will be added to Trent and the HR Forms Database as/when new situations arise rather than using existing ones which may have unintended consequences. Due date for this action: October 2021</p> <ul style="list-style-type: none"> • The process map which accompanies the Organisational Change and Redundancy Policy does not include who is responsible for completion of each step and associated timescales for delivery of the various steps. <p>Agreed Management Action: Develop a Standard Operating Procedure (SOP) or process flow document for HR/CPF which provides indicative timescales and identifies what role is responsible for each stage. Due date for this action: October 2021</p>

Cross Cutting: CCTV – 18-2021/22

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
<ul style="list-style-type: none"> The Flintshire CCTV Policy (2018-2021) signposts to the completion of Privacy Impact Assessments and also the good practice of consultation being undertaken prior to any CCTV being installed. The CCTV Policy includes a checklist which covers key points of the policy to encourage compliance. 	<p>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.</p> <ul style="list-style-type: none"> There is no centrally coordinated approach to the management and governance of CCTV across the Council. There is no single point of contact (SPOC) as recommended by the CCTV Commissioner. <p>Agreed Management Action: Chief Officer, Housing & Assets to table a COT report to facilitate discussion around oversight and control of CCTV. Consideration to be given to: Overarching responsibility for CCTV camera systems; Development of a live asset register of all CCTV cameras to be used as a basis for ensuring Council wide regulatory compliance); Oversight and reporting of cross Council compliance with the Surveillance Camera Code; Oversight and reporting of cross Council completion of Data Protection Impact Assessments (DPIA); Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties; Control around the purchasing of CCTV cameras. Due date for this action: September 2021.</p> There is inconsistency across services in the completion of the Surveillance Camera Commissioner Self-Assessment Tool (SAT). Completion of the SAT signposts any barriers to meeting the 12 guiding principles in the Surveillance Camera Code and supports lawful operation of CCTV systems. <p>Agreed Management Action: In addition to the agreed actions at bullet point one (above), the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012. Due date for this action: September 2021.</p> There is inconsistency across services in completion of Data Protection Impact Assessments (DPIA). The requirement to complete the DPIA is signposted in the principle 2 of the Code and the Flintshire CCTV Policy (2018-2021). <p>Agreed Management Action: In addition to the agreed actions at bullet point one (above), the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012. Due date for this action: September 2021.</p> Questionnaire responses indicated at least one partnership arrangement with a third party operator. No written protocol / SLA was provided to support this arrangement. <p>Agreed Management Action: In addition to the agreed actions at bullet point one (above), the Public Realm CCTV Manager will continue to provide cross portfolio operational support to officers responsible for CCTV to ensure compliance with the Protection of Freedoms Act 2012. Due date for this action: September 2021.</p> The Flintshire CCTV Policy (2018 – 2021) was due for review in March 2021. The Policy document has not yet been reviewed.

<i>Areas Managed Well</i>	<i>Areas Identified for Further Improvement</i>
	Agreed Management Action: The Flintshire CCTV Policy will be updated to reflect proposed changes to the oversight of CCTV across the Council and to ensure appropriate references to best practice, processes and procedures, etc. Due date for this action: November 2021.

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	Sept 2021 Statistics			Live Actions – Sept 2021				Actions beyond <u>Original</u> due date		
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 <i>(including Actions No Longer Valid)</i>	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>			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 *	69	63	92%	6	0	3	2	4	0	3
Education & Youth	94	87		7	0	5	0	1	0	1
Governance *	163	136		27	0	2	1	9	0	6
Housing & Assets *	161	153		8	0	0	1	8	1	0
People & Resources	268	250		18	0	7	0	12	0	2
Planning, Environment & Economy *	110	104		6	0	2	1	4	0	2
Social Services	131	120		11	0	2	4	8	0	0
Streetscene & Transportation	112	104		8	0	1	0	7	0	1
External *	81	81		0	0	0	0	0	0	0
Individual Schools	248	229		19	0	3	6	15	6	1
Total	1437	1327		110	0	25	15	66	7	16
					40					

* 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									

<p>Procurement Contract Management 2018/19</p>	<p>2771</p>	<p>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.</p>	<p>M</p>	<p>31/12/2019</p>	<p>31/03/2020</p>	<p>20</p>	<p>08/09/2021</p>	<p>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.</p>	<p>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</p>
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									developed.
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		31/03/2020	31/07/2021	17	12/05/2021	This was delayed because of the capacity issues created by Covid-19.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Voluntary Sector Grants - 2019/20	2807	Invoices or equivalent documentation will be requested to support the fees and charges levied by the CFIW.		31/03/2020	31/07/2021	17	12/05/2021	This was delayed because of the capacity issues created by Covid-19.	Formal signed agreements to be put in place with CFIW re the Welsh Church Act Fund and Flintshire Endowment Fund.
Education and Youth									
20/21 School Attendance & Exclusions	3101	DP training to be updated on iTrent. ISPs to be put in place, with appropriate awareness sessions to ensure staff within the team are aware of, and comply with the protocols. Privacy notices will be reviewed and updated following changes to the service delivery model.	M	31/08/2021	-	0	-	No update provided	No update provided
20/21 School Attendance & Exclusion	3105	Periodic exception reporting will be undertaken from the CAPITA ONE system to identify all children with a recent end date – these records will be reviewed to ensure new in-county educational settings have been updated where appropriate.	M	31/08/2021	-	0	-	No update provided	No update provided
20/21 School Attendance & Exclusions	3110	Detailed action plan will be developed to support the roll out of the new service model.	M	31/08/2021	-	0	-	No update provided	No update provided

21/22 Capital Grant Childcare Offer	3197	A Project risk register incorporating strategic and operational risks to be compiled and reviewed monthly to assess impact on project deliverables. Risks outside of appetite to be reflected in the Corporate Education and Youth Risk register with detailed mitigating actions. Alignment between the Corporate Education and Youth Risk register and it's supporting method statement.	M	31/08/2021	-	0	-	No update provided	No update provided
21/22 Capital Grant Childcare Offer	3216	A detailed and approved project plan to be utilised going forward when delivering programmes of this nature.	M	31/08/2021	-	0	-	No update provided	No update provided
Governance									
Contract Management Follow Up 2020/21	3022	The Chief Officer Governance, will raise the issues identified within the findings and implications and will consider enhanced controls in future processes at COT in 2021. These will include:- <ul style="list-style-type: none"> • Data from the P2P and Proactis systems to be analysed to provide a more detailed understanding of the extent to which contractors are used across services / portfolios (to understand the extent of the risk). • Alternative controls to enhance Contractor performance across the Council to be considered. • Performance expectations (and impact of failing to meet expectations) to be clear in all contract documentation. • Contractor performance (and available remedies) to be highlighted in Contract Management training events. 	M	31/03/2021	30/06/2021	5	-	No update provided	No update provided
20/21 Right of Access	3072	Potentially there is a lack of resource within the Portfolios to deal with IRR. This will be discussed at COT and their potential lack of resource will be highlighted.	M	30/06/2021	-	2	-	No update provided	No update provided

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	35	28/05/2021	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.
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 streams already forms part of the normal budget monitoring process involving finance and the service lead.	M	30/06/2020	30/06/2021	14	14/05/2021	Training is still outstanding for the schools finance team and Social Services Finance Team. Hoping	-
20/21 Health & Safety and Wellbeing of Employees	3026	Quarterly reports to be tabled at COT highlighting excessive credit balances on Etarmis / average working hours exceeding Working Time Policy. Caveat to be included highlighting potential data inaccuracies within reports. Individual Chief Officers to determine action to be taken following consideration of reports.	M	30/06/2021	-	2	-	No update provided	No update provided
20/21 Health & Safety and Wellbeing of Employees	3027	HR to be included in the working group for the roll out of a new time management system. Management to liaise with Social Services Business Support to establish timetable for roll out. Commitment to be sought for use of a single time recording system across the council.	M	30/06/2021	-	2	-	No update provided	No update provided

20/21 Collaborative Planning	3038	<p>Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes</p> <p>In relation to this specific scope and review:</p> <p>Finance will produced a formal procedure to compliment the already available CP user guide and advice from accounts.</p> <p>A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page</p>	M	30/06/2021	-	2	-	No update provided	No update provided
20/21 Collaborative Planning	3043	<p>Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes</p> <p>In relation to this specific scope and review</p> <p>The roll out of the CP self-service was intended to continue to all but the most high risk budgets.</p> <p>Recently a System User Group has been set up to look at the use of financial systems across the Council and provide suggestions on improvements of use to Chief Officers and Chief Executive.</p> <p>As a result of this audit and feedback from accountants and budget managers, a review of the roll out plan will take place, and an action plan will be presented to Chief Officers.</p>	M	30/06/2021	-	2	-	No update provided	No update provided
20/21 Collaborative Planning	3061	<p>A Financial Systems User group has been set up, to allow those with responsibility for how financial systems are used to be able to recommend improvements of use and share concerns of lack of discipline of use. These will be shared with COT.</p>	M	30/06/2021	-	2	-	No update provided	No update provided
Planning, Environment & Economy									
Corporate	2468	Job specific training requirements are	M	31/12/2019	01/04/2020	20	19/08/2021	The agreed action of	-

Health and Safety-Use of Plant, Machinery and Equipment 2018/19		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.						migrating all training records to itrent seemed feasible at the time of this audit however due to unforeseen difficulties it has been discussed and realised that the itrent system may not be suitable solution to supersede the current master training record to satisfy the needs of the service. Further discussions have taken place with internal audit in the meantime as part of a separate internal audit for Statutory Training which is currently ongoing and this action will be picked up as part of this audit with an appropriate and efficient system to be implemented for additional control. Statutory Training Audit to Supersede this action as the action to implement training into itrent is no longer a feasible solution and has not been possible to move forward despite efforts.	
Houses to Homes 2019	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	M	30/06/2020	30/06/2021	17		No updated provided	No updated provided
Social Services									
20/21 Adoption Services	3092	The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice	M	30/04/2021	31/07/2021	4	30/04/2021	Practice Directive in place, information being collected in PARIS currently and will be available for first reporting	-

		Directive) setting out the requirements and timeframes to meet Measure 20a. This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel.						at quarter end (July). Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.	
20/21 Adoption Services	3095	The performance management team have devised a system to capture key activities to ensure Measure 20 is compliant. The PARIS team will have designed a new PARIS information system to capture and produce key information. Relevant social work teams and managers will receive an internal communique (known as a Practice Directive) setting out the requirements and timeframes to Measure 20. This measure will be complete by the time the child is subject to their second Looked After / Adoption Review, with the Independent Reviewing Officer ensure compliance has been achieved.	M	30/04/2021	31/07/2021	4	30/04/2021	Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.	-
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	-	26	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.	
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	-	25	29/01/2020	The school is trying to contact a DP specialist	No DPO in place
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	31/08/2021	11	?	Clarification requested re GDBR on the document required. No Information Asset Register in place whilst waiting for DB to provide support.	-
20/21 School Review- St. Richard Gwyn	3142	A process to be devised to ensure the School Development Plan is reviewed and approved by the Governing Body in readiness of the school academic year. School Development Plan to be updated to reflect areas identified as requiring improvement.	M	28/05/2021	31/08/2021	3	?	Action implemented, just awaiting copy of GB mins to be able to evidence implementation and close down the agreed action.	-

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

Appendix G

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Date of Last Update Provided by Service	Reason for Revised Due Date	Current Status	How Risk is Being Managed
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	29/10/2021	09/09/2021	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
Governance									
Joint Corporate Procurement Unit 2017/18	2253	Our review of Governance arrangements identified; <ul style="list-style-type: none">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	M	31/10/2018	31/12/2021	11/03/2021	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	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
		<p>primary objectives of the JCPU business case around Efficiency, Capacity and Markets (1.1).</p> <ul style="list-style-type: none"> • Delays in the alignment of procurement strategy and procurement activity across the two Councils. Recent changes, e.g. board membership and corporate priorities, means that the strategy contains out of date information (1.2). • Limited processes in place for measuring and recording efficiency savings achieved through collaborative procurement. There is no evidence that efficiency savings and benefits have been reported to the 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). 					<p>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.</p>		

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
		<ul style="list-style-type: none"> 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). 							
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	<p>"In addition to delivery of the Action Plans developed by Chief Officers following the portfolio reviews agreed at finding (1);</p> <p>Development of a formal training programme for contract managers to ensure;</p> <p>Appropriate awareness of the issues to be considered in ensuring effective delivery of Community Benefits / Social Value.</p> <p>Appropriate awareness of the risks around the use of sub-</p>	M	31/03/2020	31/03/2022	09/03/2021	<p>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</p> <p>Legal has been tasked with providing training and this was to commence in March but due to Covid has been delayed.</p>	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
		<p>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.</p> <p>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.</p> <p>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.</p> <p>Use of the Proactis Contract Management module."</p>							
Legal Case Management System	2212	<p>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.</p> <p>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 lken system. Consideration should also be given to getting users to confirm that they have</p>	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	Refer to follow up note

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
		received the procedural guidance and agree to comply with it.						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.	
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	12/05/2021	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.	Project to review all PDF forms on website 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	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
		<p>appropriate training where required.</p> <p>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.</p> <p>Signed contracts are in place to support all contracts on the Proactis Contract Register.</p> <p>Contract Management activity is recorded in the Proactis Contract Management module where appropriate.</p> <p>The evidence retained to support contract management activity is appropriate and robust.</p> <p>Delivery of Community Benefits / Social Value is appropriately monitored.</p> <p>Compliance with contract clauses around the use of sub-contractors is appropriately monitored.</p> <p>Appropriate inclusion of performance indicators / performance data requirements within contract terms and conditions, and appropriate monitoring of contractor performance data.</p> <p>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.</p>							

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									
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	30/11/2021	19/08/2021	Delays caused by Covid, however the local development plan review is expected to be completed in October. Due date set to end of November to ensure the service has the	No update provided	No update provided
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	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	

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
		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.						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.	
Schools									
Schools Audit 2019/20 - Croes Atti	2837	The school will ensure that a suitable Data Protection Officer is appointed as soon as possible to comply with the regulations.	M	31/12/2020	30/09/2021	08/09/2021	Refer to current status	Risk remains that the school is failing to adhere to the Data Protection Regulations. No mitigating actions.	
Schools Audit 2019/20 - Croes Atti Primary	2839	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	31/12/2020	30/09/2021	08/09/2021	Refer to current status	No mitigating actions. Issue with service provider.	
Schools Audit 2019/20 - Connahs Quay High	2877	The school will ensure that a formal Scheme of Delegation is created in line with working practices and approved by the governing body.	M	23/10/2020	30/09/2021	08/09/2021	Refer to current status	This has not yet been actioned,. The next meeting of the Board of Governors is 29 Sept 21	
Schools Audit 2019/20 - Connahs Quay High	2928	The School will introduce and adopt the revised School Fund Procedures and a School Fund Constitution following training provided by the authority.	M	23/10/2020	16/12/2021	12/07/2021	Refer to current status	The documents were adopted on 8 June by the Finance sub-committee. However, a constitution is not in place yet. Proposed drafts will be circulated and reviewed for the 15 December board meeting.	
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	15/10/2021	05/05/2021	Refer to current status	Limited risk as no fundraising activity since March 2020 and the account is currently inactive.	

Investigation Update

Appendix H

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	N/A	

Internal Audit Performance Indicators

Appendix I

Performance Measure	20/21	Qtr 1 21/22	Qtr 2 21/22 <small>(as at 13/9)</small>	Qtr 3 21/22	Qtr 4 21/22	Target	RAG Rating	
Audits completed within planned time	84%	88%	86%	-	-	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	8	6	9	-	-	20	G	↓
Average number of days from debrief meeting to the issue of draft report	7	3	4	-	-	5	G	↓
Days for departments to return draft reports	7	4	9	-	-	7	G	↓
Average number of days from response to issue of final report	2	1	2	-	-	2	G	↓
Total days from end of fieldwork to issue of final report	26	12	29	-	-	34	G	↓
Productive audit days	76%	61%	65%	-	-	75%	A	→
Client questionnaires responses as satisfied	97%	100%	100%	-	-	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	33%	67%	-	-	80%	A	↑

-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
Social Services			
Direct Payment - Financial control	M	Complete	
Streetscene & Transportation			
Procurement & Contract Management / Monitoring	H	No Longer Relevant	

Internal Audit Operational Plan 2021/22

Appendix K

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate			
Organisational Ethics (with HR)	H	In Progress	
Income from Fees & Charges	H	In Progress	
Risk Management	H	Not Started	Quarter 4
Education & Youth			
Schools Risk Based Thematic Reviews	H	Not Started	Quarter 3
Drury CP	H	In Progress	
Schools Budgeted Licensed Deficit	H	Not Started	
Capital Grant Childcare Offer (Governance)	H	Complete	
Repairs & Maintenance to School Estate	H	Not Started	Quarter 4
Education Grants – Professional Development Grant (PDG)	Annual	No Longer Required	
Governance			
Protection against Ransomware Attack	H	Not Started	Quarter 4
Contact Management - Maes Gwern Residential Development	H	Complete	
CCTV (Cross Cutting)	M	Complete	
Implementation of the Local Government and Elections (Wales) Act 2021	M	In Progress	
Data Protection (GDPR)	Annual	In Progress	
Council Tax and NNDR (including grant)	Biennial	In Progress	
Housing & Assets			
Landlord Health & Safety Obligations	H	In Progress	
Homelessness & Temporary Accommodation	H	In Progress	
Rent Income / Arrears Management - Industrial Units	M	Not Started	Quarter 4
Tenancy Enforcement	M	Not Started	Quarter 3
Housing Benefits (including Subsidy Grant)	Annual	In Progress	
Supporting People Grant	Annual	Complete	
People & Resources			
MFTS & supporting Method Statements / Budget Challenge	H	In Progress	
Insurance	M	Complete	
Main Accounting – Accounts payable (AP) & P2P	Biennial	In Progress	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate Grants (replacement of AW work)	Annual	Not Started	Quarter 4
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	Not Started	Quarter 3
Notification of Leavers to CPF	H	Complete	
Planning, Environment & Economy			
Ash Die Back	H	In progress	
House of Multiple Occupancy	H	Deferred	Deferred until 2022/23
Planning Enforcement	H	In Progress	
Environmental Health Strategy	M	Not Started	Quarter 4
Social Services			
Extra Care Facility : Llys Eleanor	H	Not Started	Quarter 3
Micro Care	H	Not Started	Quarter 4
Legal Status of a Child in care	H	Complete	
Employment Support Allowance	M	Not Started	Quarter 4
Single Point of Access (SPOA)	M	Not Started	Quarter 3
Streetscene & Transportation			
Highways Structures (Bridges) (2 nd Stage review)	H	Not Started	Quarter 4
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	M	In Progress	
Environmental Permits	M	Not Started	Quarter 4
Statutory Training	M	In Progress	
Parc Adfer - Contract Management and Associated Risks	Annual	Complete	
External			
Clwyd Pension Fund – Pension Administration & Contributions	Biennial	In Progress	
SLA - Aura - 10 days per annum	Annual	Not Started	Quarter 4
SLA - NEWydd - 10 days per annum	Annual	Not Started	Quarter 4
Clwyd Theatre Trust - 10 days per annum	Annual	No Longer Required	
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.