Flintshire Internal Audit

Progress Report

RE-VISIT

ACTIONS

AUDIT

ACTION PLAN

January 2022

CYNGOR
Sir y Fflint
Flintshire
COUNTY COUNCIL

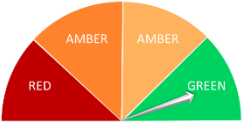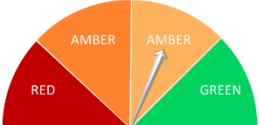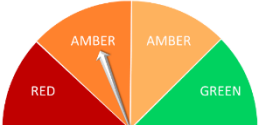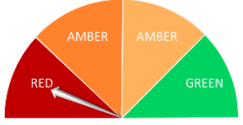# Contents

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 November 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
30-2021/22	External	Pensions Administration and Contribution	Risk Based	AG	0	1	2
07-2021/22	S&T	North & Mid Wales Trunk Road Agency – Income Recovery	Risk Based	AG	0	1	2
34-2021/22	Corp	Income from Fees & Charges	Risk Based	AG	0	4	1
6-2021/22	H&A	Landlord Health & Safety Obligations	Risk Based	AR	0	5	1
19-2021/22	S&T	Statutory Training	Risk Based	AR	2	4	1
42-2021/22	PE&E	Ash Die Back	Risk Based	AR	2	2	0
AC 01-2021/22	E&Y	Education Improvement Grant (EIG)	Grant	-	-	-	-
24-2021/22	P&R	MTFS & supporting Method Statements / Budget Challenge	Risk Based	Advisory	-	-	-
AC 06-2021/22	E&Y	St Richard Gwyn School Transport	Advisory	Advisory	-	-	-

Audit Assurance Summary

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			3			3		5	4	9
Education & Youth			1		2	1		3		3
Governance						0				0
Housing & Assets		1			1	2		5	1	6
People & Resources		1	1		1	3	2	4	4	10
Planning, Environment & Economy		1				0	2	2		4
Social Services			2			2	1	4	5	10
Streetscene & Transportation		1	1	1		3	2	5	3	10
Cross Cutting Portfolio's	1	1				2	3	8	1	12
External			1			1		1	2	3
Total	1	5	9	1	4	20	10	37	20	67

Footnote:	
Red Assurance:	Maes Gwern
Amber Red Assurance:	CCTV (cross cutting); Notification of Leavers to CPF; Landlord Health & Safety; Statutory Training and Ash Die Back

Planning and Environment: Ash Dieback – 42-2021/22

Areas Managed Well	Areas Identified for Further Improvement
• The Ash Dieback Action Plan 2019 is comprehensive and identifies the key expected risks to the Council. It also sets out the strategy to address the risks identified. • Legal Counsel Advice was sought in July 2020 to assess the adequacy of the Ash Dieback Action Plan 2019. The review by Legal Counsel concluded the plan approach was sound provided it was properly implemented. • A number of updates have been provided to Senior Management and Members on progress of the Ash Dieback Action Plan 2019.	*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.* • *A detailed project delivery plan is not in place to support delivery of the strategic Ash Dieback Action Plan 2019, to define and oversee delivery of the removal of Flintshire owned trees and those on unregistered land within set timescales, identify interdependencies and set project milestones to ensure timely delivery in line with the severity of the risk and within agreed budget.* *Agreed Management Action:* A formal detailed delivery plan to be devised for the removal of Flintshire owned trees and those on unregistered land. Timescales/targets to be established for each phase of the delivery plan. Explore reporting capabilities from ARCGIS system and routinely generate management information to provide progress updates against newly established targets. **Due date for this action: March 2022** • *Letters to private landowner do not stipulate what action the landowners should take, the timescales for completion and the requirement for the landowner to advise the council of action completion. Without appropriate management information it is unclear how many land searches will need to be completed, how many letters need compiling and whether current resources are adequate to ensure completion within appropriate timescales.* *Agreed Management Action*: The outstanding work to identify the ownership of trees on private land and to send out first stage letters to those private landowners to be completed as quickly as possible. A review of all customer communication and effectiveness to be completed and management information to be introduced to oversee action plan deliverables. **Due date for this action: February 2022** • *Update reports to Senior Management and Members on the progress of the Ash Dieback Action Plan 2019 do not include performance targets to allow progress to be considered for adequacy, and to allow risks and adequacy of resources to be fully considered.* *Agreed Management Action:* Reports to senior management and members will be maintained at 6 monthly intervals. Reports will include performance targets and details of progress against these targets to ensure Senior Management and Members have a clear understanding of the success of the actions in mitigating risk. **Due date for this action: March 2022** • *There is no programme risk register in place to document and manage all risks associated with the delivery of the Ash Dieback plan. Risks relating to programme delivery such as finances, legal ownership of land, resource, and Covid pandemic impacts are not documented or analysed and mitigating actions with clear ownership and delivery dates have not been agreed. The method statement associated with the risk in the Planning, Environment & Economy Strategic Risk Register is out of date, and does not demonstrate the risks mentioned above have been considered and assessed.*

Areas Managed Well	Areas Identified for Further Improvement
	Agreed Management Action: A project/plan risk register incorporating strategic and operational risks to be compiled and regularly reviewed (at least quarterly) to assess impact on project/plan deliverables. Project/plan risks which cannot be appropriately managed at an operational level to be escalated to the Corporate Planning and Environment Strategic Risk Register with detailed mitigating actions, action owners and delivery timescales. Risk Method Statements (supporting corporate risk PE12) to be update every 6 months in line with designated timescales.
	Due date for this action: March 2022

Housing and Assets: Landlord Health and Safety Obligations – 06-2021/22

Areas Managed Well	Areas Identified for Further Improvement
• Regular monitoring of legislation across all health and safety areas is undertaken. • The Open Housing system used for monitoring Gas Safety inspections provides a clear process to be followed and has suitable controls in place to progress each inspection through to completion. • All Gas Safety Certificates (CP12) requested for testing were provided and maintained by the service. • Training / qualification records for all Gas, Electrical and Fire Safety Engineers was in place. • The quality assurance process for Gas safety work also includes additional verification following the production of a CP12.	*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.* • **Gas Safety - Compliance with CP12 legal target.** *There is a risk that the current KPI does not fully highlight non-compliance / expiry of CP12 each month and does not present this risk as transparently as possible to senior management.* Agreed Management Action: The HRA will produce monthly KPI reports which will 'break down' the stages and processes involved in this area of work. The HRA will also clearly identify the days for each stage along with tracking those components that were not serviced in time through to completion to identify any trends or risks/gaps etc. The Report will identify but not be limited to: **Main KPI's** • Number of properties in compliance • Number of properties out of compliance • Number of properties of capped • Number of properties at No Access Stage(s) • Number of properties completed within agreed targets • Number of properties completed outside agreed targets **Sub KPI's** • Stage of the job on the system • Stage of the CP12 • Stages of No Access (Housing Management or Legal) • Days expired relating to the job • Days expired relating to the CP12 • Days allocated to No Access HRA to liaise with the Business Performance Team and Business Support Team to produce a System driven report to capture the above. ***Due date for this action: March 2022*** • **Gas Safety - Validating Gas Safety KPI's.** *Reliance on Open Housing source data and complete and accurate reconciliation of all cases is important to prevent the risk that a case has been missed or is at an incorrect stage in the process, especially where the CP12 has expired.*

Areas Managed Well	Areas Identified for Further Improvement
	Agreed Management Action: The HRA will follow the proposed actions in line with compliance with CP12 legal target. We will progress with the Open Housing System driven reporting along with completing an independent monthly review/ audit of the KPI reports through the Business Team. ***Due date for this action: March 2022*** • **Gas Safety - Compliance with No Access Procedure.** *There is a risk that without logging gas event codes consistently the severity of the no access risk could be missed/ underplayed.* **Agreed Management Action**: As per recommendation / action relating to Validating Gas Safety KPI's. The gas servicing process was impacted by the Covid19 pandemic. During this period a large number of vulnerable tenants were shielding or self-isolating in line with government advice and guidance which impacted on access to properties and recourse to legal processes. The HRA will implement new KPI's and ensure the GS8 code is being correctly used along with organising a monthly independent review / audit of all reports. Kevin Eccles to review No Access Procedure with Dawn Kent (Housing Manager) and Louise Davies (Legal) and ensure Open Housing can track all GS8 codes along with their durations. To be completed by 31st January 2022 to ensure it is robust and working correctly before the new financial year. ***Due date for this action: March 2022*** • **All Areas - Risk management – Risk Register & Method Statements.** *Recording, monitoring and reviewing the risks specific to Fire, Electrical, Lifts, Asbestos and Water Hygiene itself, helps management to show the effectiveness of their controls.* **Agreed Management Action**: These areas of compliance were initially recorded as 'no risk' in the Corporate Recovery Risk Register during the Covid19 pandemic. The service was asked to remove the items from this register as they continued to be delivered as normal. These areas will be included on the Housing & Assets Risk Register. Currently they are recorded and monitored on the Compliance Dashboard and have yet to be transferred over as the team were only allocated these risks in April 2020 from the Corporate Assets Team. ***Due date for this action: March 2022*** • **All areas – Landlord Health & Safety Key Performance indicators.** *Having a consistent suite of key performance indicators specific to each health and safety area will help management provide assurance that these risks are being mitigated and effectively controlled.* **Agreed Management Action**: These areas of compliance carried on and were completed during the Covid19 Pandemic, no risks were reported as there were none. These relates to Common Areas and not individual properties, thus the HRA was able to continue with all servicing and testing regimes. All method statements, recommendations for risks are identified through our procured consultants / specialists and those recommendations / actions are logged, tracked and actioned accordingly. KPI's will be introduced and formalised for each service area, as required and if applicable. ***Due date for this action: March 2022*** • **Gas Safety – Efficiency of process – internal /external target dates.** There is a risk the service is not consistently and formally using or sharing valuable management information which not only helps demonstrate where they are / are not achieving target, but also support future decision making on budgets, staffing and operational strategy across the Council; as well as provide evidence of effective risk management.

Areas Managed Well	Areas Identified for Further Improvement
	Agreed Management Action: The Business Manager to review the process along with the Open Housing reports through the business team to ensure the reports are correct and to ensure the Contractor (Repairs & Maintenance Dept.) are independently reviewed and monitored. From this, all data held within the Open Housing System will be utilised to identify any trends, anomalies and performance. From this a detailed report can be shared with Housing Management with regards to any GS8 trends and also with Senior Manger Team. To be completed by 31st March 2022 to ensure it is robust and working correctly before the new financial year. ***Due date for this action: March 2022***

Streetscene & Transport: Statutory Training – 19-2021/22

Areas Managed Well	Areas Identified for Further Improvement
- The Training Team are diligent with updating and managing training for the workforce. - Training schedules developed using the master rotors are sent to managers and supervisors on a weekly basis. - Non-attendance at training is reported to Managers and Supervisors and analysis of causes for non-attendance carried out to help with continuous improvement of training. - The Training Team obtain management information from their systems and report numbers of trained/untrained to SMT. This data is also used in an annual by the Corporate H&S group. - Testing did not identify any instances of any operatives who had been asked to do work for which they were not trained.	*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.* • **Clarity of mandatory and non-mandatory training requirement** – the training spreadsheet holds all training and there is no identifier of statutory training, nor is statutory training numbers reported separately. Agreed Management Action: We are pleased the testing did not identify any instances of any operatives asked to do work for which they were not trained. A training matrix will be developed to identify mandatory training required for each role. This will be a project for all the supervisors and managers with the Streetscene Service Manager ensuring the action is implemented by the agreed due date. The training spreadsheet will be redesigned to ensure statutory and non-statutory training are easily identified and training reports can specify how much training has been completed in the mandatory areas. Senior Compliance & Training Officer will report progress to the Streetscene Service Manager to ensure Pentana is updated with either an implementation date or revised due date if necessary. *Due date for this action: March 2022* • **Reliance on manager awareness of training requirements for roles and jobs** - There is no process or system to ensure the managers and supervisors are aware of the training needed for each role or job. Agreed Management Action: Once the training matrix has been developed (see 3254), the information will be used to help restructure the training spreadsheet (see also 3239). Data protection regulations will be observed in how the spreadsheet will be made available to all relevant managers and supervisors. With these two documents there will be a process for managers and supervisors to show which training is required and which operative has the relevant, up to date skills. *Due date for this action: April 2022* • **Risk management –** There are no general risks for training stated on the portfolio's risk register, or risk method statements completed. Agreed Management Action: Portfolio risks are reviewed on a monthly basis. The team will expand the stated risks to specify the risk associated with training a large and varied work force. This can be completed at the next monthly review in December. Risk Method Statements for these newly stated risks will be completed by the end of January. *Due date for this action: January 2022* • **Lack of S&T Training Strategy or Policy** - The service does not have a training strategy to reflect is very specific needs. Agreed Management Action: The Senior Management team are currently developing a People Management Strategy with HR and the Corporate Training team. A Training Strategy for S&T will be developed in conjunction with this strategy. *Due date for this action: April 2022* • **Lack of Training Recovery Plan** - The increased training needs caused by Covid have not been included in the portfolio's recovery plan.

Areas Managed Well	Areas Identified for Further Improvement
	Agreed Management Action: The issues to Statutory training caused by Covid and how the service will meet the increased need for training will be specified within the Recovery Plan. This will be done in conjunction with the updating of the Risk Register (see 3196) *Due date for this action: January 2022* • **Use of Spreadsheet & data quality** - The training record is being kept on a spreadsheet rather than a database and has limitations of use. Agreed Management Action: The service acknowledges the training spreadsheet has, due to its size, become a problematic system. Currently the spreadsheet is backed up weekly to ensure the safety of the data. The Compliance Manager is also concerned about the free entry on the spreadsheet which allows for errors to be more easily introduced. In the short term the training spreadsheet will be restructured in conjunction with the development of the training matrix to make it more stable and easier to use and to obtain management information from. In the longer term a business case will be produced and presented for the purchase and introduction of a staff training management database. *Due date for this action: April 2022* • **Job Description** - personal responsibility for continuous improvement - The requirement for operatives to be responsible for attending training and highlighting any skill gaps is not included in the job descriptions. Agreed Management Action: Changing the job descriptions requires a re-negotiation with the Unions. The risk can be addressed by including the requirement for operatives to be pro-active in taking part in training in both the induction and in letters of appointment. These changes can be made immediately so all future appointments can be advised of their responsibility to take part in the training provided by the Council. For current employees it will be highlighted in one-to-ones and supervisions. *Due date for this action: December 2022*

Action Tracking – Portfolio Performance Statistics

Portfolio	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+)
	Live Actions – Nov 2021					**Actions beyond Original due date**	
		H	M	L		*See Appendix F & G*	
Chief Executives	7	0	2	3	3	1	2
Education & Youth	3	0	2	0	3	0	0
Governance	16	0	12	1	11	4	6
Housing & Assets	28	1	4	4	1	0	6
People & Resources	13	1	7	1	9	5	5
Planning, Environment & Economy	7	0	1	1	1	0	1
Social Services	8	0	3	2	6	2	0
Streetscene & Transportation	11	0	0	1	6	0	3
External	3	0	0	0	0	0	0
Individual Schools	6	0	1	4	6	0	4
Total	**102**	**2** / **51**	**32**	**17**	**46**	**12**	**27**

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Last Update Provided	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Chief Executives									
Voluntary Sector Grants - 2019/20	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	M	31/03/2020	31/12/2021	21	11/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	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.	M	31/03/2020	31/12/2021	21	24/11/2021	This has stalled again due to needing to discuss the agreement with legal. I will follow this up again now to try to arrange a discussion. Based on response the due date has been revised to 31.12.21.	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 | 31/12/2021 | 4 | 13/10/2021 | The staff within my cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal. A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records. Outline ISP has been completed and submitted for my Progression Service and a meeting with IT is booked to finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed. Revised date 31 12 21. | The staff within my cohort receive regular supervision which includes reference to training updates and requirements. The Managers cascade these requirements and reminders to staff are repeated in supervision and appraisal. A standing item on Service Development Agenda is in relation to Audit and Estyn targets and these factors are cross checked with Business Support Records. Outline ISP has been completed and submitted for my Progression Service and a meeting with IT is booked to finalise EWO version. This will facilitate privacy notice aspect of the audit requirements when completed. |

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	31/12/2021	4	13/10/2021	The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. These processes have been impacted upon by limited capacity in partner services such as Legal Services and the protracted closure of schools during 20/21. However, the outline action plan will be available by 1 11 21 and the updated policies should be in place by 31 12 21. Revised date 31 12 21	The Service Action Plan was due to be completed by 31 8 21 and was associated with the publication of a variety of policies that will underpin the new service model and inform its delivery. The policy roll out has commenced and a revised LA School Attendance Policy is with a Secondary Headteacher to allow comment and feedback. This will be followed by a revised CME Document and FPN Administration process from 1 1 22.
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:- • 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	**M**	31/03/2021	30/06/2021	9	16/03/2021	GO confirmed acceptance of revised implementation date on 16.3.21	No update provided

		clear in all contract documentation. • Contractor performance (and available remedies) to be highlighted in Contract Management training events.	M						
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	-	6	-	No update provided	No update provided
Legal Case Management System 2017/18 Procedural Guidance	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	30/11/2021	33	01/10/2021	Email from Matt Georgious 1.10.21 as follows ""I know I am past the due date to speak to you. The date needs revising for the same reasons contained in the notes on the attached spreadsheet (see earlier follow up notes). I have been working with Lisa (who has been helping me with the matter) to try and deal with some of these issues and we are hopefully getting there. I had a meeting with Lisa earlier this week but this issue had slipped my mind so I was not able to discuss a realistic revised date for the guidance. I will do so ASAP and revert back and if you need to discuss this with me please let me know"". Due date extended to 30/11/21 whilst awaiting further update from Matt.	-
Joint Corporate Procurement Unit 17/18	2253	Action (Ref) 1.3(ii) A review of Contract Procedure Rules relating to extensions, variations and direct awards to ensure markets are regularly tested and the most	M	31/10/2018	31/12/2021	38	03/03/2021	Email from Lee Evans 3.3.21: Myself and Sue are holding the fort as Interim Procurement Manager so UPN2253	Email from Lee Evans 3.3.21: Myself and Sue are holding the fort as Interim Procurement Manager so UPN2253

		competitive price obtained. Staff to be reminded why extensions, variations and direct awards should only be taken up as a last alternative and should be for a minimum period of time while a tender is completed.						were part of the action agreed was updating CPR's will definitely need to be extended, I would say a sensible timescale would be end of this year by the time a new manager is appointed and the have opportunity to review CPR's.	were part of the action agreed was updating CPR's will definitely need to be extended, I would say a sensible timescale would be end of this year by the time a new manager is appointed and the have opportunity to review CPR's.
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	29	17/05/2021	Discussion with Matt Georgiou 17.05.21: Matt has taken over the role from Sian and was not aware that this was an issue / an audit recommendation had been raised. Matt will look into this and determine the most appropriate way forward. Requested due date be extended to 30.11.21 recognising the current workload within the Legal team.	This needs to be prioritised. In the meantime notification of completed charges are retained on the legal file and also client departments as notified.
Data Protection Act Compliance 2018/19 Non electonic privacy notices are not compliant with the DP ACT 2018.	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	24	12/05/2021	Alun Kime (12 May 2021 13:31): 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.	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. 06/01/2021 - this is part of a wider programme of work looking at digital transformation.

			M						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.
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. 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.	M	31/12/2019	31/12/2021	24	04/11/2020	Organisational capacity does not exist to complete this work across the council due to the ongoing response to the pandemic	Narrative from Follow Up report 4.11.20: 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

		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**						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.
GDPR 2019/20	3011	Targeted training (using practical examples and scenarios) to be delivered to Information Asset Owners to ensure adequate understanding of roles and responsibilities.	**M**	30/06/2021	31/12/2021	6	02/07/2021	We haven't managed to start this - realistically need to push this to the end of the year. Revised due date 31.12.21.	No update provided
GDPR 2019/20	3012	Changes in Information Asset Owners to be monitored by the Information Governance Team to enable the delivery of more timely and targeted training.	**M**	31/12/2021	-	0	02/07/2021	Links into action 3011 which we haven't managed to start as yet - realistically need to push this to the end of the year. Revised due date 31.12.21.	No update provided
21/22 CCTV (Cross Cutting)	3201	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);	**M**	30/09/2021	30/11/2021	3	04/10/2021	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.	Need to obtain third party information relating to the Alltami CCTV system. Monitored remotely by Crime Prevention Ltd.

		Appropriateness of protocols in place (contracts / SLA's, etc.) to support partnership arrangements with third parties. Control around the purchasing of CCTV cameras. 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.	**M**						
21/22 Organisational Ethics & Values	3241	The published version of the Constitution will be updated quickly after changes are approved by Council. Constitution to be reviewed and updated to ensure it contains the most recent versions of all key policies and protocols.	**M**	18/10/2021	30/11/2021	2	07/11/2021	Due date of 18.10.21 but Final report not issued until 7.11.21. To allow time to assess evidence to support implementation of this action the due date has been updated to 30.11.21.	No update provided
21/22 Organisational Ethics & Values	3262	Key ethical policies & guidance owned by the Governance Portfolio to be reviewed and refreshed in accordance with defined review dates, specifically; Declaration of Interest guidance notes on the Infonet (for officers) not updated since May 2003. Employee Privacy Policy & Statement 2018-2020. Email and Internet Usage Policy (not updated since July 2012).	**M**	31/12/2021	-	0	-	No update provided	No update provided
People and Resources									
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	18	25/10/2021	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.	Aware of further training of the Grants System being held over the last few weeks. I'll get back to you with a more detailed update on these ASAP.

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**	31/12/2021	-	0	04/11/2021	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting. Due date to be revised to 31.12.21 to allow reports to be put in place.	Not implemented as yet but this is something which can be put in place quite quickly with the caveat that huge pockets of the workforce are not on Etarmis so will not be picked up in this reporting. Due date to be revised to 31.12.21 to allow reports to be put in place.
20/21 Collaborative Planning	3038	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review: Finance will produced a formal procedure to compliment the already available CP user guide and advice from accounts. A reminder of roles and responsibilities will be communicated to budget holders and will be made available on the Finance infonet page	**M**	30/06/2021	-	6	25/10/2021	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting. I'll get back to you with a more detailed update on these ASAP.	For CP, the roles and responsibilities document is being developed and was discussed further in a recent Systems User Group meeting.
20/21 Collaborative Planning	3043	Management is confident that other controls are in place and there is no wider risk to the Council's budget monitoring processes In relation to this specific scope and review The roll out of the CP self-service was intended to continue to all but the most high risk budgets. 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. As a result of this audit and feedback from accountants and budget managers,	**M**	30/06/2021	-	6	-	No update provided	No update provided

		a review of the roll out plan will take place, and an action plan will be presented to Chief Officers.							
20/21 Collaborative Planning	3061	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.	M	30/06/2021	-	6	-	No update provided	No update provided
Main Accounting AP&P2P	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	27	17/05/2021	Needs to be discussed further with for confirmation.	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 (AR)	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. Debbie Griffiths will discuss with Gary Ferguson where the process for actioning Write Offs will be best suited.	M	31/03/2020	30/09/2021	21	05/11/2021	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate finance manager is responsible for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will account for the bad debt provision.	A review of roles and responsibilities has been undertaken with Revenues and Corporate Finance. Debt Recovery are responsible for recommending write-offs and the corporate finance manager is responsible for authorising write-offs in line with Finance Procedure Rules. The cashier team process the write offs and corporate finance will

										account for the bad debt provision.
21/22 Notification of Leavers to CPF	3181	KPIs will be reviewed and agreed periodically between the parties and consideration should 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 should also be provided by CPF and reviewed by the Council in line with contract management procedures.	H	30/07/2021	31/12/2021	5	04/11/2021	This still needs to be picked up with Karen Williams in Pensions. Revised due date to 31.12.21.	No update provided	
Planning, Environment & Economy										
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	M	31/03/2020	30/06/2021	21	-	No updated provided	No updated provided	
Social Services										
20/21 Adoption Services	3092	• The performance management team have devised a system to capture key activities to ensure Measure 20a 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 meet Measure 20a. • This measure will be complete by the time the child and their potential adopters are presented at the Matching Panel.	M	30/04/2021	31/07/2021	8	30/09/2021	Practice Directive in place, information being collected in PARIS currently and will be available for first reporting 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	M	30/04/2021	31/07/2021	8	30/09/2021	Discussed lack of assurance currently that the development to PARIS sufficiently mitigates risk.	-	

		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.							
2020/21 Continuing Health Care	3099	The current process has allowed us to recover a significant amount of £2.4m from BCUHB. We accept the need for enhancements to the process and we will ensure that all CHC cases in dispute are appropriately managed and progressed through to completion within a timely manner.	M	31/07/2021	31/12/2021	5	31/12/2021	The new CHC Coordinator Post will support the reconciliation of disputed claims. The Post has obtained corporate funding approval from Invest to Save. The post has now been approved by the Social Services Vacancy Panel and is currently being reviewed by the Corporate Vacancy Panel. Once all HR processes have been complete (inc. Job Evaluation) it will be advertised. In the meantime the teams continue to reconcile disputed claims and work closely with the FACT team and Finance colleagues to ensure these are followed up.	A bid has been made for additional funding to support a new post. This post will continue the work of coordinating disputed claims and chasing progress with BCUHB to ensure timely resolution of disputes and clear record keeping. Feeding in to the Information Management process.
Housing & Assets									
21/22 Maes Gwern Contractual Arrangements	3159	A process and a process owner to be devised and introduced to identify any discrepancies in changes to property type and chase any remaining funds and	H	29/10/2021	31/12/2021	2	19/11/2021	Confirmed this action has now been completed and will forward the evidence for review. Due date has	Confirmed this action has now been completed and will forward the evidence for

		interest due to the Council since the completion date. Any risks to the achievement of the agreed capital receipts should be considered and escalated to Chief Officer.	R					been revised to 31.12.21 whilst awaiting receipt of supporting evidence. Evidence remains outstanding.	review. Due date has been revised to 31.12.21 whilst awaiting receipt of supporting evidence. Evidence remains outstanding.
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	31/12/2021	24	04/11/2021	Due date revised to 31.12.21 to allow this meeting to take place and to reflect the new Chief Executive coming into post on 1.11.21.	Scheduled meeting between to discuss further

SARTH Follow Up 2019/20	3008	Ensure that there is regional oversight for "overrides" through the SARTH Operational Panel, and that opportunities for service improvement are identified for action at the local level. Explore opportunities for improvements within the Open Housing System to reduce the number of overrides through changes or enhancements to the Allocations Module. Ensure all staff allocating properties via SARTH (FCC and Housing Partners), have regular training on the matching process. When overrides are necessary they should be recorded accurately with reason codes and detailed narrative for justification.	**M**	31/07/2021	31/12/2021	5	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. Have advised these are longstanding.	No update provided
SARTH Follow Up 2019/20	3009	Embed the periodic review process within routine operational practice of the Housing Register Team. Explore opportunities to use technology such as text, and online engagement to assist with the applications and periodic review process. Ensure robust management oversight of periodic reviews through monthly monitoring reports and a clearly documented process.	**M**	31/07/2021	31/12/2021	5	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. have advised these are longstanding.	No update provided
SARTH Follow Up 2019/20	3010	Review the pre tenancy approach with SARTH Partners to develop a consistent way of undertaking "pre tenancy checks". Clearly document the outcome of any changes to practice and formalise through a documented procedure Develop an internal transfer's procedure for FCC, which picks up on those applicants who are existing FCC tenants, in order to assess their suitability for a move (not housing need, but picking up on arrears and property condition) as well as helping tenants to prepare for a move. Develop a Tenancy Ready / Home	**M**	31/07/2021	31/12/2021	5	07/09/2021	New manager re SARTH/Housing Register. Need to develop plan for Homelessness. SJ Revised due date on this basis. have advised these are longstanding.	No update provided

		Starter Support Matrix which will identify households who may require additional support with setting up home and managing the practicalities of a move in order to target support services at those with greatest support needs	M						
Schools									
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	31/12/2021	15	22/10/2021	No Information Asset Register in place whilst waiting for contractor to provide support.	No Information Asset Register in place whilst waiting for contractor to provide support.

High and Medium Priority 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
Governance									
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.	M	31/03/2020	30/03/2022	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.	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
		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. Use of the Proactis Contract Management module.	M						
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	01/02/2022	25/11/2021	Delays caused by Covid, however the local development plan review is expected to be completed in October.	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report. It is envisaged that FCC will receive this in the new Year so can action be BF'd until 01/02/22	Any decision regarding the development of a transit site at Flint has been deferred until we receive the Planning Inspector's LDP report. It is envisaged that FCC will receive this in the new Year so can action be BF'd until 01/02/22
People & Resources									
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	31/03/2022	04/11/2021	Implementation schedule is being developed with HFX however there is no capacity within Flintshire IT to begin work on this peoject until September 2022. Due date to be revised to 31.3.22 pendng outcomes of further discussion with IT.	Verbal update from Sharon Carney 4.11.21: A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis. The business case was approved and funding is in place. IT managers meeting scheduled for 17.11.21 at which this will be discussed further.	A business case has been submitted to the Digital Strategy Board for the purchase of Imperago as a replacement system for Etarmis. The business case was approved and funding is in place.

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
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	31/03/2022	13/01/2021	I'm currently running on half of my team and my priorities are supporting the day to day operational side of things at present. Can these date be moved to 31 March 2022 please?	The original delay was as a result of finding errors and referring them back to MHR (software provider), where it remained for some time. It was subsequently allocated to one member of the team to ensure consistency. Unfortunately, this individual was then required to support the introduction of a new system (electric). We've had and continue to have issues with resources and competing priorities, hence it remaining an outstanding action. On a positive, we have appointed two new members of the team, who will be able to assist and progress once they are sufficiently trained. I note the comment about the age given it relates to the payroll system, but there are no concerns from an accuracy or payment perspective, it's the inability to archive leavers data which hopefully will provide some assurance to committee. A further meeting has been held to understand the additional factors that have contributed to the delay. We have been unable to upgrade the software version for several months due to technical issues (not GDPR	The functionality still requires testing, further issues/defects may be found during testing and would need reporting to MHR for their investigation.

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
								related) that we have been waiting upon MHR to assist/rectify – this has meant that the separate/test environment required for GDPR testing has not been/currently is not available – the upgrade is scheduled for the end of this month but will require further testing/resources prior to providing a GDPR test environment. An officer will be completing some groundwork in preparation for work commencing within iTrent and a further update meeting for mid-February	

Investigation Update

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

Ref	Date Referred	Investigation Details
2. Reported to Previous Committees and still being Investigated		
2.1		N/A

Ref	Date Referred	Investigation Details
3. Investigation Completed		
3.1	N/A	

Performance Measure	20/21	Qtr 1 21/22	Qtr 2 21/22 (as at 13/9)	Qtr 3 21/22 (as at 04/11)	Qtr 4 21/22 (as at 12/1)	Target	RAG Rating	
Audits completed within planned time	84%	88%	86%	100%	57%	80%	R	↓
Average number of days from end of fieldwork to debrief meeting	8	6	9	44	9	20	G	↑
Average number of days from debrief meeting to the issue of draft report	7	3	4	7	2	5	G	↑
Days for departments to return draft reports	7	4	9	8	8	7	A	↑
Average number of days from response to issue of final report	2	1	2	2	0	2	G	↑
Total days from end of fieldwork to issue of final report	26	12	29	61	28	34	G	↑
Productive audit days	76%	61%	65%	85%	70%	75%	G	↑
Client questionnaires responses as satisfied	97%	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires to date	47%	33%	67%	100%	75%	80%	A	↓

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

Internal Audit Operational Plan 2021/22

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Corporate			
Organisational Ethics (with HR)	H	Complete	
Income from Fees & Charges	H	Complete	
Risk Management	H	In Progress	Quarter 4
Education & Youth			
Schools Risk Based Thematic Reviews	H	In Progress	Quarter 4
Drury CP - New	**New**	In Progress	
School Transport - New	**New**	Complete	
Schools Budgeted Licensed Deficit	H	In Progress	
Capital Grant Childcare Offer (Governance)	H	Complete	
Repairs & Maintenance to School Estate	H	In Progress	Quarter 4
Education Grants – Professional Development Grant (PDG)	Annual	Complete	
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	Complete	
Data Protection (GDPR)	Annual	In Progress	Quarter 4
Council Tax and NNDR (including grant)	Biennial	In Progress	
Housing & Assets			
Landlord Health & Safety Obligations	H	Complete	
Homelessness & Temporary Accommodation	H	In Progress	
Rent Income - Industrial Units	M	In Progress	Quarter 4
Tenancy Enforcement	M	Defer	Defer to Q1 2022/23
Housing Benefits (including Subsidy Grant)	Annual	In Progress	Quarter 4
Supporting People Grant	Annual	Complete	
People & Resources			

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
MFTS & supporting Method Statements / Budget Challenge	H	Complete	
Insurance	M	Complete	
Main Accounting – Accounts payable (AP) & P2P	Biennial	In Progress	
Corporate Grants (replacement of AW work)	Annual	In Progress	Quarter 4
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	H	In Progress	Quarter 4
Notification of Leavers to CPF	H	Complete	
Planning, Environment & Economy			
Ash Die Back	H	Complete	
House of Multiple Occupancy	H	Deferred	Deferred until 2022/23
Planning Self-Assessment	H	In Progress	
Environmental Health Strategy	M	Not Started	Quarter 4
Social Services			
Single Point of Access (SPOA)	H	In Progress	Quarter 3
LAM Actions and Placement Order and Management (Legal Status of a Child in Care)	H	Complete	
Employment Support Allowance	M	Not Started	
Extra Care Facility : Llys Eleanor	M	No Longer required	No Longer Required
Micro Care	M	Not Started	Quarter 4
Streetscene & Transportation			
Highways Structures (Bridges) (2nd Stage review)	H	In Progress	Quarter 4
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	M	Complete	
Environmental Permits	M	Not Started	Quarter 4
Statutory Training	M	Complete	
Parc Adfer - Contract Management and Associated Risks	Annual	Complete	
External			
Clwyd Pension Fund – Pension Administration & Contributions	Biennial	Complete	
SLA - Aura - 10 days per annum	Annual	In Progress	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	

Audit – 2020/21	Priority	Status of Work	Supporting Narrative
Accounts Governance Group	Ongoing	Ongoing	
Council's Constitution	Ongoing	Ongoing	
Financial Procedures Rules	Ongoing	Ongoing	
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.