

Operational Plan 2012/13

CORPORATE					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed start date / Status
Risk	Risk Management.	10			JAN
Risk	Procurement	20		2	WIP
Reg	Performance Indicators	20			DEC
Advisory	Corporate Governance	10			DEC
Advisory	Collaborations	10			ONGOING
Advisory	Partnerships	10			DEC
Advisory	Theatre Clwyd	20			DEC
Advisory	Business Continuity	10		8	WIP
Consult	Flintshire Futures	30	15		ONGOING
Consult	Lean Team	30	15	8	JUL AND ONGOING
Addition	Consultants		10		MAR
Addition	NWRWP		10		FEB
		170	160	18	
FINANCE					
Risk	Medium Term Financial Strategy and Plan	20			MAR
Reg	Main Accounting	50			JAN
Reg	Housing Benefit	20		1	WIP
Reg	Council Tax and NNDR	20			JAN
Advisory	Housing Benefit Subsidy	15	0		CANCELLED SEE NOTE
Advisory	Corporate Grants	15		16	DRAFT
Advisory	Taxation	20		1	WIP
Advisory	Flintshire Connects	10			FEB
Addition	Housing Benefits Overpayments		2		
Addition	Housing Benefit Return		3	3	DRAFT
		170	157	21	

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
PENSION FUND					
Reg	Pensions Administration and Contributions	40			JAN
Addition	Pensions Contributions		5		
		40	45		
LEGAL AND DEMOCRATIC SERVICES					
Advisory	Commons Register	10			DEC
Advisory	Data protection	10			DEFERRED
Advisory	Members Allowances	10		10	DRAFT
		30		10	
HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT					
Reg	Payroll & HR System	50		1	FEB
Advisory	Agency /Temporary Staff	10			FEB
Advisory	Disciplinary Policy	15		13	DRAFT
Advisory	Payroll / pensions	10			JAN
Advisory	Single status – costing of pay model	15	40	38	WIP
Consult	Service Review	10	5		ONGOING
Consult	Midland Trent: Phase 2	15	5		ONGOING
Addition	I Trent – Private vehicles		10		
		125	145	52	
INFORMATION AND COMMUNICATIONS TECHNOLOGY					
Risk	Information Governance	30		6	WIP
Advisory	IT Procurement	10			DEC
Advisory	Electronic document management	15			DEC

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Mobile working, mobile phone security, smart phones	20			JAN
		75		5	
LIFELONG LEARNING					
Reg	Grants	20		6	JUL AND ONGOING
Advisory	Leisure Centres - operation	20		7	WIP
Advisory	Youth & Community	10			JAN
Advisory	Facilities Services – Cleaning Services	10			WIP
Advisory	Pupil Referral Unit	10			FEB
Advisory	CCTV	10			JAN
Advisory	Student Services	15			JAN
Advisory	Free School Meals	10		6	FINAL
Advisory	Payments processing	10		18	FINAL
Advisory	Music Service	5		7	FINAL
Advisory	Funding Formula	15			MAR
Consult	Control Awareness Sessions New Heads and Governors	10	5		ONGOING
Consult	Develop audit presence on schools infonet	5	0		ONGOING
Schools	Central reviews	30			ONGOING
Schools	Risk based thematic reviews	30		20	ONGOING
Schools	Control and Risk Self Assessment	10		12	WIP
Addition	Cheque book schools		6	13	FINAL
		220	216	89	
COMMUNITY SERVICES					
Risk	Sheltered Housing	10			DEC
Advisory	Mobile working and work ticket validation	25	0		DEFERRED SEE NOTE

Type	Audit	Plan Days	Revised Plan Days	Actual Days used	Proposed Start Date / Status
Advisory	Allocations	10			DRAFT
Advisory	Gas Servicing	15		6	WIP
Advisory	Rent Arrears	15		3	DRAFT
Advisory	Vehicle Tracking Follow Up	15			FEB
Advisory	Care Homes	10		16	WIP
Advisory	Disabled Facilities Grants	20		14	DRAFT
Advisory	Section 33	10		12	WIP
Advisory	Fostering	20		27	FINAL
Advisory	Performance information	20		4	WIP
		170	145	71	
ENVIRONMENT					
Risk	County Town Network Regeneration and Protection	20			AUG
Risk	Highways Infrastructure	20			JAN
Risk	Waste Management	20			DEC
Advisory	Licensing	10		10	DRAFT
Advisory	Pollution Control	15			FEB
Advisory	Fleet Management	20			DEFERRED
		105		10	

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT					
Type	Audit	Plan Days	Revised Plan Days	Actual Days used	
	Pro-active fraud work and NFI	50		17	
	Provision for investigations	200		347	
	Provision for ad-hoc requests from Directorates	100	42		
	Follow up reviews	30			WIP
	Audit Development - IDEA	30			
	Regional Collaboration	50	25		
		460	377	364	
	Overall Total	1565	1455	632	

Definitions

Regulatory work

Work based on the need to satisfy statutory and other requirements, and to demonstrate to external audit that they can rely on the work of internal audit as part of the annual accounts process.

Risk based audits

Work based on strategic and operational risks identified by the organisation in the SARC and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.

Advisory

Work based on discussions with management when the audit plan is being produced.

Consultancy

Participation in various projects and developments in order to ensure that controls are in place.

Changes to the Plan since the last meeting

Audits added to the plan

Corporate

NWRWP – As Flintshire is the lead Authority, there is a requirement for IA review and report.

Finance

Housing Benefit Return – review of the preparation of the return

Audits deferred

Legal and Democratic Services

Data Protection – working with Information Commissioners Office. Their review scheduled for April 2013.

Environment

Fleet Management – consulting with other Authorities on a possible joint approach.

Changes reported to previous committees

Audits added to the plan

Corporate

Consultants – AC request, review of the constraints for the appointment and on the remit and monitoring of consultants to help give assurance that proper procedures are in place.

Finance

Housing Benefits Overpayments – review of how performance is reported.

HR

I Trent – compliance testing on Private Vehicles and Driving check after introduction of new procedure

Lifelong Learning

Cheque Book Schools - three schools have moved to having their own bank account. Review of procedures and controls.

Pensions

Pensions Contributions – reconciliation of payments from other Authorities between the Pensions system and Flintshire Accounting system.

Audits deferred

Finance

Housing Benefit Subsidy. Audited by WAO.

Community Services

Mobile working and ticket validation – management request, new system to be given time to become fully operational.