Strategic Plan for Internal Audit

2014/15 – 2016/17

For presentation at the Audit Committee meeting of 26th March, 2014

CYNGOR
Sir y Fflint
Flintshire
COUNTY COUNCIL

Contents

1   Introduction

1.1   Overall Approach

This strategic plan sets out the approach we have taken to develop the internal audit plan for 2014 / 2017.

1.2   The Purpose and Function of Internal Audit

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

(Public Sector Internal Auditor Standards)

Our professional responsibilities as internal auditors are set out within the Standards, published in 2013. All principal local authorities subject to the Accounts and Audit (Wales) Regulations 2005 must make provision for internal audit in accordance with the Standards and the Local Government Application Note issued alongside it.

In line with these requirements, we perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, in particular to how those elements help Flintshire County Council achieve its objectives.

1.3   Within FCC the Internal Audit Charter defines the role, scope, independence, authority, and responsibility of the internal audit department. Audits will be delivered in accordance with that Charter. The department will also be developed during the year in accordance with the Charter and Service Plan. Development will be predominantly by the introduction of integrated audit software to increase the efficiency of the department.

2   Developing the Internal Audit Strategic Plan

2.1   Developing the Strategic Plan for 2014/17 and the detailed plan for 2014/15.

Flintshire County Council's (FCC) objectives are the starting point in the development of the strategic plan for internal audit for the organisation.

2.2   To develop the strategic plan for internal audit, we have considered the following:

- The core objectives of the organisation (as agreed by the Cabinet) and the specific risks associated with those objectives;

- The Improvement Plan, including the strategic objectives of the organisation and the risks associated with those objectives;

- The risk management framework and risk maturity of the organisation;

- Areas of concern or requests for coverage from management and the Audit Committee;

- Areas where external audit will wish to place reliance on the testing performed by internal audit;

- Other sources of assurance available to the organisation;

- Any recent significant changes within the organisation and its operations;

- The timing for each internal audit review to maximise the benefit of assurance provided; and

- Results of previous internal audit coverage.

We also met with management across the organisation to further understand the risk areas where internal audit assurance is appropriate.

As well as assignments designed to provide assurance or advisory input around specific risks, the strategic plan includes:

- a contingency allocation, which will only be utilised should the need arise, for example, for unplanned and ad-hoc work;

- an audit management allocation, used at Audit Manager and Principal Auditor level for quality control, internal and external liaison and for preparation for and attendance at Audit Committee;

- an allocation for investigations into potential fraud.

The detailed plan will be kept under review throughout the year and updated to react to local and national issues and risks as they arise.

The strategic plan will be revisited each year to confirm current priorities for internal audit coverage and to develop a detailed internal audit plan for the forthcoming year.

The commentary in the following sections is intended to highlight key areas of the plan, and particularly to explain new areas of work. Comments refer particularly to areas that are proposed for coverage in 2014/15.

3   Corporate

3.1   In 2014/15 the department will continue to conduct work in support of the Annual Governance Statement which includes reviewing the effectiveness of the Authority's risk management and corporate governance processes.

3.2   We will review the processes for the appointment and monitoring of consultants.

3.3   We will examine performance information to give assurance on the accuracy of performance that is reported.

3.4   We will review the performance and self assessment of partnerships.

3.5   We will complete a review of the collaboration where Flintshire is the lead authority (NWRWTP) to ensure statutory requirements are met.

4   Finance

4.1   We will continue to review housing benefits and council tax/NNDR focusing on the key controls to ensure external audit requirements are met.

4.2   The previous review carried out of the corporate grants register will be up followed later this year.

4.3   We will ensure that previous recommendations made concerning the operation of the capital programme have been actioned.

4.4   A follow up review is planned of the fees and charges policy.

4.5   The audit of key financial systems will continue to be a focus of our assurance work for external audit. Key control reviews will be carried out for all core financial systems with continuing close liaison with our external auditors to ensure coverage levels meet their requirements.

4.6   The focus of the review of pensions this year will be on the new administration strategy, the new funding strategy using 'flight path' methodology and the revised governance arrangements with a move to a committee structure.

5   Legal and Democratic Services

5.1   We will continue to work with the Elections team to ensure the electoral register is accurate by carrying out a data matching exercise.

5.2   The process for the sealing of documents and the security of seals will be assessed.

5.3   A compliance review will be carried out to ensure the Freedom of Information Act legislation is being followed.

5.4   The biennial review of members allowance payments will be carried out to ensure compliance with the scheme.

6   Human Resources and Organisational Development

6.1   Advice will be provided prior to the implementation of Single Status on the quality assurance processes and procedures in place to ensure data within the HR Payroll system iTrent is accurate.

6.2   Following the implementation of Single Status a number of separate reviews will be undertaken to provide overall assurance on the Governance Framework supporting the implementation and future compliance of Single Status. These reviews will include Single Status Payments (Implementation & Protected Payments); Additional Payments (Honorariums, Acting Up and Ex Gratia) and Essential Car User; and Workforce Data.

6.3   The Payroll system continues to be included annually as part of the on-going need to review systems which are the subject of external regulation.

6.4   A review is to be carried out on Staff Recruitment and Induction. This audit will establish the reasons for any non compliance with policy.

6.5   We will undertake a review on Education HR. This will include the harmonisation of procedures with Corporate Services and DBS checking within Schools to ensure compliance with policies, procedures and the requirements of the Disclosure and Barring Scheme.

6.6   We will undertake a review of the Voluntary Redundancy & Early Voluntary Retirements procedures.

7   Information and Communications Technology, Procurement and Customer Services

7.1   With the increasing use of mobile electronic devices an analysis of the usage, allocation, procurement and contract monitoring for such devices will take place to ensure value for money is achieved.

7.2   Effective Backup and Service Continuity is essential to the Council's service delivery. The review will examine the arrangements in place for the back up of data and to ensure the recovery of data is achievable and reliable.

7.3   In 2013 the Council introduced Electronic Document Management system (EDMS) and this was subject to an audit review. In 2014/15 a follow up review will be undertaken to explore the future arrangements in place for the planned roll out system in conjunction with the Agile working initiative and the individuals service needs of the Council.

7.4   We will review the effectiveness of the ICT helpdesk

7.5   We will examine the data security issues around the receipt and delivery of emails to and from personal email addresses.

7.6   Following the roll out of the revised Council's Contract Procedural Rules (CPRs) in October 2013 a review will be undertaken to assess compliance.

7.7   As part of the annual review of the P2P electronic procurement system, we will examine the effectiveness of the controls and procedures in place and the future management and handover arrangements following the completion of the P2P project.

7.8   On Management request, advice will be provided to the working group established to examine the current and future needs of the Council's select list and to ensure processes in place are effective and efficient.

7.9   In early 2014/15 it is intended that Denbighshire and Flintshire Procurement Unit will merge. Assistance with the transition process will be provided or a review of the new arrangements and compliance with the Service Level Agreement will be undertaken following implementation.

7.10   A review on the new Etarmis system, the Council's Time Management system, will be undertaken to ensure to provide assurance over the migration of data from WinTime and the accuracy, effectiveness of the system including management information and compliance within Council policies.

8   Lifelong Learning

8.1   Following the introduction of the new school funding formula a review is to be undertaken to ensure it has been correctly applied.

8.2   As in previous years time has been assigned to carry out reviews of grant claims as required by the Wales Audit Office.

8.3   We will continue to focus our school based reviews on risks identified from the annual self assessment. A sample of schools will be visited to assess the identified risks.

8.4   We will be involved in the process for any school closures in the coming year to ensure the documented procedures are being followed.

8.5   Following an internal review of Facilities Services we will assess the revised control environment.

8.6   The Records Management Service will be reviewed this year, with the focus being on retention and destruction schedules and deeds management. This will also address recommendations made in the ICO's inspection report.

8.7   A piece of work will be undertaken by Internal Audit to establish arrangements in place in other Authorities/Schools to manage risk and assess any use made of risk registers.

9   Community Services

9.1   The supporting people initiative will be subject to review to ensure the service is operating well following the move to regional delivery.

9.2   A review will be carried out of compliance with the appraisal process and the absence management policy within Housing Maintenance, this was identified as an area for improvement as part of their service planning process.

9.3   The rent collection service is now using a debt collection agency and has implemented the IBS debt management module. An audit review will assess the effectiveness of these changes.

9.4   Management agreed that a review of the transition process for children moving from the Children's team into the Care Leavers teams would be of value. This review will assess whether better outcomes for these individuals are achieved.

9.5   Mental Health services are provided in partnership with the NHS which is the lead partner. This review will examine the partnership arrangements with the Health Services to ensure joint management arrangements are in place.

9.6   Flintshire County Council is the Host Authority for the North East Wales (Flintshire and Wrexham) Community Equipment Services. A review of this service will be undertaken to assess the effectiveness of the partnership and funding arrangements in place.

9.7   In 2012/13 Financial Assessment and Charging Team were subject to a system thinking review. This audit will examine the progress made on the implementation of recommendations and ensure procedures within the service are efficient, effective and opportunities for income generation are maximised.

9.8   In 2013 Llys Jasmine, Extra Care Housing, opened with the aim to deliver positive opportunities for individuals to live an independent lifestyle. An establishment review will be undertaken and consideration given to the future roll out of the service and how this fits in with other service areas.

9.9   The Community Living Team provides one to one support to people to live independently within their own homes. Operational procedures will be examined in relation to the management of service users money by the Community Living Support Workers.

9.10   A cross cutting review between Children and Adult Services will be performed out on the commission of care to ensure value for money is maximised and appropriate contractual arrangements exist.

10   Environment

10.1   To comply with legislation the Waste Management Services within Streetscene is responsible for the receipt of general waste from within the County for recovery and re-use. This review will examine procedures and the logistical, contractual and financial management arrangements in place for the receipt and re-use of house hold waste.

10.2   Following a management request a review on the process undertaken for the stock take, closure and movement of stock from Halkyn and Queensferry Depots to the single store at Alltami will be undertaken.

10.3   TechForge is a business critical system used to capture and transfer asset valuation into the Council's Asset register. The purpose of this review is to provide assurance over the accuracy and timeless of the system to ensure the Council's accounts maintained are up to date.

10.4   It was agreed that a review will be performed on Repairs and Maintenance following the implementation of the P2P system to ensure effective and efficient operational procedures and controls are in place.

10.5   Communities First is an area based regeneration initiative developed by the Welsh Assembly Government to develop skills in the community to support and deliver long term sustainable changes in areas of high deprivation. Funding for the initiative is received from both FCC and externally. This review will examine the funding, control and governance arrangements in place across each scheme to assess the effectiveness of the service.

10.6   Building control is responsible for ensuring that building work is carried out in accordance with Building Regulations. A review will be undertaken to ensure compliance with regulations, the collection of fees and the notification process in place with Council Tax.

10.7   A review will be undertaken of the Pest Control Service to determine whether service delivery is efficient and effective. Benchmarking will also be undertaken with other local authorities on charges and income collection procedures.

11   Contract Audit

11.1   A contract audit will be performed on the contract management and contract payment arrangements in place for the build of the all-through school in Holywell to evaluate and verify compliance within the Council's Contract Procedure Rules.

12   Other Areas

12.1   We propose an annual allocation in the region of 475 days, to allow for a range of important activities including:

- Anti-fraud initiatives

- Investigations

- Ad-hoc requests for audit reviews

- Follow up reviews

- Regional liaison and collaboration with other Internal Audit departments

- Development and introduction of new audit software to increase the efficiency of the department

- Advisory work resulting from ad hoc requests

13   Resources

13.1   The audit plan will be delivered by the in-house team. No reliance will be placed on other sources of assurance.

13.2   The resources required to deliver the proposed plans are summarised in the table, which demonstrates that an annual allocation of around 1380 productive working days is required in 2013/14.This is around 70 days less than last year, and reflects the current staffing levels within the department. This has been shown to be capable of delivering the level of assurance required by the Council and is broadly in line with others across Wales.

13.3   One full time member of the team is leaving at the end of March. He will be replaced but recruitment has been difficult in the past and will take time, so that there will be an impact on the plan. Past experience has also shown that the plan can be affected within the year by unexpected developments.

13.4   Therefore, within the plan audits have been identified which are lower priority and may be deferred or deleted during the year if necessary without affecting the overall objective of the plan – to complete sufficient work in order to be able to give the annual audit opinion on the adequacy and effectiveness of controls, corporate governance and risk management. These audits are shown in bold italics in the table.

13.5   The plan has been produced in line with the current management structure in FCC. Within the next few months the Council will be going through a period of organisational change. When the new structure is in place the plan will be aligned to that structure and we will met with the new Heads to discuss it. The plan may change at that time. In any case it will be kept under review during the year and updated according to emerging risks. Any changes will bereported to the Committee.

13.4   Projects planned for the second and third years of the plan are indicative and may change. Therefore the number of days for those projects has not been completed at this time. The days can be allocated in later planning cycles according to the current priorities.

13.5   The analysis shows the breakdown between the category of work undertaken within the directorates.

14   Considerations Required of the Audit Committee

- Does the Strategic Plan for Internal Audit (as set out in the table) cover the organisation's key risks as they are recognised by the Audit Committee?

- Does the audit strategic plan include all those areas that the Audit Committee would expect to be subject to internal audit coverage, both in terms of our professional responsibilities as well as covering areas of concern flagged by management?

- Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?

- Does the detailed internal audit plan for the coming financial year reflect the areas that the Audit Committee believe should be covered as priority?

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
CORPORATE SERVICES					
Risk Management.	Risk Based	To provide assurance to Directors and members that the Authority has effective arrangements for risk management and business continuity management and that risks identified by the Authority are being effectively managed.	10	X	X
Performance Indicators	Risk Based	To provide assurance that the reporting of performance is accurate.	5	X	X
Corporate Governance	Risk Based	Continuing participation in the Corporate Governance Working Group and further work to provide assurance on overall corporate governance within the authority.	10	X	X
Implementation of Operating Model	Risk Based	To be discussed and agreed on implementation of the model	10		
North West Regional Waste Partnership	Risk Based	To provide assurance to the Joint Committee and FCC on governance, risk management and the effectiveness of controls under the second Inter Authority Agreement.	10		
Partnerships	*Risk Based*	*Review of governance arrangements and performance monitoring.*	*10*		
Use of Consultants	*Risk Based*	*To provide assurance on the appointment and monitoring of consultants.*	*10*		
Total Planned Days – Corporate Services			65		
FINANCE					
Insurance	Risk Based	Review compliance with the insurance strategy.		X	
Medium Term Financial Strategy	Risk Based	Review governance and development of strategy.		X	
Main Accounting	System Based	Key control reviews - General Ledger, Accounts Receivable, Accounts Payable, General Ledger feeder systems	30	X	X
Housing Benefit	System Based	Key control review	20	X	X
Council Tax and NNDR	System Based	Key Control review	20	X	X
Financial Management and Control	System Based	This audit will cover the budget setting and monitoring procedures and compliance with the financial procedure rules.		X	

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
Taxation	System Based	Review to include requirement for real time information and the tax implications of the salary sacrifice scheme.		X	
Treasury Management	System Based	Review to include compliance with the treasury management policy.		X	
Capital Programme	Follow Up	Follow up previous review to ensure all previous recommendations have been actioned.	10	X	
Corporate Grants	Follow Up	Follow up.	10		
Fees and Charges	Follow Up	Follow up previous review to ensure all previous recommendations have been actioned.	10		
Total Planned Days – Finance			**100**		

PENSIONS

Pensions Administration and Contributions	System Based	New administration strategy including service standards with members and employers.	15	X	X
Pensions Investment Management and Accounting	System Based	To assess the effectiveness of the new funding strategy using 'flight path' methodology.	15	X	X
Pension Fund Governance	System Based	Review changes to governance arrangements of the Pension Fund including a move to a committee structure.		X	
Total Planned Days – Pensions			**30**		

LEGAL AND DEMOCRATIC SERVICES

Document Sealing	*Risk Based*	*To review the sealing of documents process and the security of the seals.*	*5*		
Regional Collaboration	Risk Based	Review the governance arrangements in place.		X	
Electronic court bundling	Risk Based	To ensure proper controls are in place for the use of electronic documents.		X	
Members Allowances	System Based	The review to ensure payments to Members comply with the scheme.	15		
Freedom of Information/EIR	*System Based*	*This is a compliance review looking at request processing.*	*5*		
Electoral Register	Advisory	Carry out a data matching exercise to help ensure the accuracy of the electoral register.	10	X	
Data Protection	Advisory	Review data protection arrangements.		X	

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
Total Planned Days – Legal & Democratic			**35**		

HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
Implementation of Single Status	Risk Based	To provide advice and assurance on the processes applied to implement Single Status within Payroll.	20		
SS Governance Framework: Additional Payments and ECU	Risk Based / System Based	Review the robust governance arrangements following single status to ensure the operational agreement remains in place and there is no scope for local agreements to emerge. Review the payment of Honararia, Acting Up Allowances and Ex Gratia Payments to ensure compliance against policy. Compliance review of Car allowances to ensure criteria is met and robust monitoring arrangements are in place to identify future eligibility.	20		
SS Governance Framework: Workforce Data	Risk Based	Following the implementation of Single Status, examine the accuracy of the workforce data in particular the budget realignment, establishment control, whether there is a joined up approach between HR & Finance and the reliability of data.	10		
Schools HR/Safeguarding	Risk Based	Review the effectiveness in the harmonisation of procedures between HR & Education Staffing to ensure a consistent approach is applied. To include a review of process and compliance with DBS and pre-employment checks.	15		
Corporate Training and Development	Risk Based	Review how the Council's training needs are being met, including internal/external provision. In particular examine spend on training and whether there are any opportunities for procurement efficiencies.		X	
SS Governance Framework: SS Payments	System Based	Following the implementation of SS review the payment of Pay Protection and Implementation Payments to ensure compliance with policy.	20		
Voluntary Redundancy & Early Voluntary Retirement	Risk Based	Review of the VR & EVR process including approval and IT system.	20		
Staff Recruitment & Induction	Risk Based	Review of staff recruitment and inductions process by HR/Manager/Corporate Induction.	15		
Payroll	System Based	System Based Audit, including auto-	20		

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
		enrolment of pensions.			
Agile Working	Advisory	Advice/consultancy on Agile Working Policy		X	
Total Planned Days – Human Resources and Organisational Development			**140**		

ICT, PROCUREMENT & CUSTOMER SERVICES

ICT					
IT Helpdesk	Risk Based	Review the effectiveness of the helpdesk against set targets for resolution.	10		
Backup and Service Continuity	Risk Based	Examine the back up and service continuity arrangements in place to ensure data recovery is achievable and reliable.	10		
Use of personal email addresses	Risk Based	Examine the usage of personal email addresses received into and sent from FCC to ensure data is secure.	10		
Mobile phones & Devices / Usage	*Risk Based*	*Analysis of usage and allocation of mobile phones / devices, compliance with corporate policy and ensure phone usage is maximised.*	*15*		
Disposal of ICT Equipment	Risk Based	Examine the arrangements for the disposal of both hardware and software to ensure compliance with policy and FPRs. The review will also include Education and Data Centre equipment.		X	
IT Project Governance	Risk Based	Review the governance arrangements in place for ICT projects.		X	
Migration to Microsoft	Risk Based	Provide assurance on the planned roll out and migration from Lotus Notes to Microsoft Office.		X	
Follow up of EDRMS	*Follow Up*	*Undertake a follow up review of EDRMS and explore the arrangements in place for the planned roll out of the system in conjunction with the Agile working initiative. Consideration will also be given to the value of improved information management and reduced storage arrangements.*	*10*		
Procurement					
Procurement – new arrangement	*Risk Based*	*Assistance with the transition process, or assurance review of the new arrangement following implementation.*	*5*		
Contract Procedural Rules	*Risk Based*	*Compliance with the updated CPRs.*	*15*		

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
P2P System	System Based	Annual system review in conjunction with the AP system. Consideration to be given to the outstanding interfaces with key business systems and the future management and hand over arrangements following the completion of the work undertaken by the P2P Project Manager.	10		
E Sourcing (Proactis)	System Based	Examine the compliance and effectiveness of Proactis following implementation.		X	
Select List	Advisory	To provide support and advice to the possible working group to be established to review the current select list and to ensure the policies and procedures in place are effective and reliable.	5		
Customer Services					
Etarmis	Risk Based	Review the migration arrangements from Wintime to Etarmis. Determine the accuracy, effectiveness and monitoring and management information in place for Etarmis. Cross cutting review between Customer Services and HR as Etarmis is being used in place of iTrent.	20		
Flintshire Connects	Risk Based	Provide advice during the Flintshire Connects working group. Undertake a review of all Flintshire Connects following completion of the project to ensure compliance with policies and procedures.		X	
Total Planned Days – IT, Procurement & Customer Services			**110**		

LIFELONG LEARNING

Risk Management in schools	Risk Based	Following arrangements to manage risks in schools. Internal Audit to research arrangements in other Authorities/educational establishments particularly the use of risk registers.	10		
Facilities Services	*Risk Based*	*Following an internal review of the service the audit will assess the revised control environment.*	*30 (or 15)*		
Apprenticeship training	Risk Based	Review the controls in place to control the funds provided to local employers for apprentice training.		X	

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
Records Management	Risk Based	The review will focus on retention and destruction schedules and deeds management. This is following recommendations in the ICO's inspection report.	15		
Grants – Various WG requirement	System Based	To review grants where this is a requirement of the Welsh Government. Reviews to ensure the conditions of the grant have been complied with.	10	X	X
School Funding Formula	System Based	To verify the accuracy of the application of the new school funding formula.	20		
Music Service	System Based	Following the introduction of a new operating model an assessment will be carried out of the internal controls in place.		X	
Schools Audits:					
Control and Risk Self Assessment	Risk Based	This is the annual self assessment of the schools control framework.	15	X	X
Risk based thematic reviews across all schools including central controls	Risk Based	To analyse the results of the control and risk self assessment and focus Internal Audit resources on reviewing areas identified as high risk.	45	X	X
School closures/openings	Risk Based	Review controls over closure and opening of schools to include transfer of assets, asset disposal, induction procedures etc.	10		X
Total for Lifelong Learning			**155**		

COMMUNITY SERVICES

Mental Health Team	Risk Based	Examine the partnership arrangements with the Health Service to ensure joint management arrangements are in place.	10		
Supporting People	Risk Based	Ensure service is operating well following the move to regional delivery.	20		
Rent Arrears	Risk Based	A review to assess the effectiveness of the use of a debt collection agency and the implementation of the IBS debt management module.	15		
Community Equipment Service	Risk Based	A review of the Community Equipment Service and Partnership and funding arrangements.	10		
Financial Assessment & Charging Team	Risk Based	A review of the service to ensure procedures are effective and opportunities for income generation	15		

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
		are maximised.			
Commissioning Team	Risk Based	Cross cutting (Adults and Children) examining the procurement / contractual arrangements in place to ensure value for money following the CSSIW Inspection.	20		
Appraisal and Absence Management	Risk Based	The review to focus on compliance with the appraisal process and the absence management policy.	20		
Community Living	*Risk Based*	*A review of the operational procedures in relation to the management of client money within Community Living.*	*10*		
Transition and Care Leavers Team	*Risk Based*	*Review of the transition process of children moving from the Children Teams into Care Leavers' team to ensure better outcomes for these individuals are achieved.*	*15*		
Intake and Reablement (assessment & intervention)	Risk Based	Review the Intake and Reablement Team to ensure they are efficient and effective following their service review.		X	
Domiciliary Support	Risk Based	Assess whether the domiciliary care brokerage is effective and provides value for money.		X	
Homelessness	Risk Based	Review to ensure new legislation is being complied with.		X	
Repairs appointment service	Risk Based	To review the effectiveness of the service.		X	
Implement EDRM	Risk Based	Ensure that EDRM has been introduced effectively and efficiently with appropriate data controls.		X	
A2A Access Card	Risk Based	Once embedded examine how effective the initiative has been and where the challenges lie.			X
Disability Service for both Children, their families and Adults	Risk Based	Review of the Disability Service, its effect on supported living including the use of occupational therapy and home adaptations to ensure they are efficient and effective and that the balance of service is appropriate across all teams.		X	
Housing Maintenance	Risk Based	Mobile working – review the operation of the new hand-held system.		X	
Complaints Handling	Risk Based	Examine the complaints process to assess how successfully complaints are resolved and that learning outcomes are applied.		X	
Llys Jasmine (Priority)	System Based	Establishment Review of the new Llys Jasmine facility. To examine the cost of the extra care facility to determine VFM with residential care and consider the future roll out of the	20		

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
		service and how this would fit in with other service areas such as young and older people.			
AROSFA – Respite Provision	System Based	Undertake an establishment review to ensure the operation is efficient and effective.		X	
Youth Offending Team/Youth Justice	System Based	Review the service arrangements of the team including funding arrangements following the new service model change within Lifelong Learning.		X	
Client Finances/Receivership	System Based	Following the implementation of the new software, examine the processes in place for the payments to clients.		X	
Direct Payments	System Based	Compliance review, considering the impact that Direct Payments have on the Disability services and the CDS Agenda (Citizen Directed Support).		X	
PARIS – Finance Module	Advisory	Advice & support during the roll out of the Finance Module within PARIS. There will be two different approaches – Boarded out Payments will be processed through Proactis and Residential and Domiciliary Care through PARIS.		X	
Total Community Services			**155**		
ENVIRONMENT					
Communities First	Risk Based	Review of funding/control and governance arrangements. The review would assess the effectiveness of the service and compliance with recommendations made in 2009.	15		
Waste Management – Recyclable Materials	Risk Based	This review will examine the individual income streams for recyclable materials, how these materials are stored and collected, contracts and logistical arrangements.	20		
Asset Management - TechForge	Risk Based	This review will examine the use of TechForge, the accuracy and timeliness of the system and the transfer of figures into the Councils Asset Register.	20		
Repairs and Maintenance	*Risk Based*	*To review the efficiency within Repairs and Maintenance, in particular over tenders and quotations etc following the implementation of P2P.*	*15*		
Fleet Management	Risk Based	This review will assess the progress		X	

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
		Fleet Management have made in implementing service improvements in line with the Fleet Management project plan and to ensure those efficiencies savings identified have been realised.			
Civil Parking Enforcement	Risk Based	The review will examine whether the CPE service has become embedded and ensure compliance with legislation. It will include the operation of the SLA in place with Denbighshire for the coordinated collection of payments.		X	
Concessionary Travel	Risk Based	A review of the service will be undertaken to examine operation procedures, compliance with the scheme and to determine whether the service is efficient and effective.		X	
Regional Transport	Risk Based	Provision allocated to review the new arrangements for Regional Transport following the closure of Taith.		X	
Community Safety Team Partnership	Risk Based	A review of the partnership arrangements.		X	
Markets	Risk Based	The review will consider the efficiency and effectiveness of the management arrangements and income generation for this service.		X	
Bereavement Service	Risk Based	Review of income generation.		X	
Vibrant and Viable Places (Deeside)	Risk Based	The review will consider whether the £15m funding applied for, for the period 1 April 2014-17 has been received and that appropriate governance, financial and project management arrangements are in place to manage the funding.		X	X
Pollution Control	Risk Based	Review of the complaints and compliance process.		X	
Planning Control	Risk Based	Review examining a sample of planning applications.		X	
Pest Control	System Based	How the service compares with other LAs, e.g. the provision of out of hours service, charging and income collection.	15		
Building Control	*System Based*	***Compliance with Building Regulations and collection of fees and notification process with Council Tax.***	*20*		
Resolution of Service requests/complaints within Streetscene	System Based	The review will examine the processes in place from the point of complaint/service request to the point of resolution.		X	
Alltami Store	Advisory	A review has been requested on the stock handling procedures at the	5		

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
		single store at Alltami after the closure of other sites.			
Total for Environment			**110**		

CONTRACT AUDIT

Audit	Audit Classification	Auditable Area	2014 /15	2015 /16	2016/ 17
21st Century Schools	*Risk Based*	*Examine the contract management and contract payments arrangements in place for this regional procurement project.*	*5*	X	
Total for Contract Audit			**5**		

INVESTIGATIONS, PROVISIONS AND DEVELOPMENT

Auditable Area			2014 /15	2015 /16	2016/ 17
Provision for investigations and Pro-Active fraud			200		
Provision for ad-hoc requests from Directorates			90		
Follow up reviews			50		
IDEA,			20		
Audit Development – new software			55		
Consultancy			50		
Regional Collaboration			10		
Total			**475**		
Overall Total			**1380**		