

Flintshire Internal Audit

Progress Report



March 2017

Contents

Final Reports Issued Since September 2016.....	Appendix A
Levels of Audit Assurance – Standard Audit Reports.....	Appendix B
Action Tracking – Portfolio Statistics.....	Appendix C
Actions Beyond Due Date.....	Appendix D
Actions with Revised Due Date Six Months Beyond Original Due Date.....	Appendix E
Investigation Update.....	Appendix F
Internal Audit Performance Indicators.....	Appendix G
Internal Audit Operational Plan 16/17.....	Appendix H

Appendix A

Final Reports Issued since September 2016

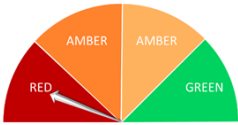
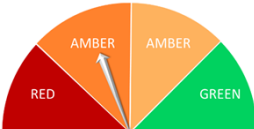
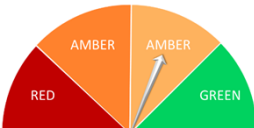
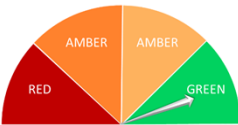
The following reports have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified. For reviews which received **Red** assurance a summary of the findings and the Action Plan is attached.

Project Reference	Project Description	Audit Type	Level of Assurance	Actions		
				High	Med	Low
49-2015/165	Leisure Services	System	AG	0	2	5
22-2016/17	Main Accounting – General Ledger	Key Control	AG	0	0	3
20-2016/17	Budgetary Control (Schools)	System	AG	0	1	2
19-2015/16	21 st Centenary Schools	Risk	G	0	0	0
18/2016/17	Highways Infrastructure Assets	Advisory	N/A	-	-	-

Levels of Assurance – Standard Audit Reports

Appendix B

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 will be reported to the Audit Committee.

Level of Assurance	Explanation
<p>Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>Amber Red – Some</p> 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p>Amber Green – Reasonable</p> 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-75% of actions have been implemented. All high priority actions have been implemented.</p>
<p>Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 75%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p>Categorisation of Actions</p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p>Value for Money</p>	<p>The definition of Internal Audit within the Audit Charter includes 'It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.' These value for money findings and recommendations are included within audit reports.</p>

Action Tracking – Portfolio Performance Statistics

Appendix C

Portfolio	February 2016 Stats			Live Actions - As at February 2016		
	Number of Actions Raised Since January 2016	Actions Implemented since 04.01.2016 (including Actions No Longer Valid)	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date (excludes Actions with a revised due date)	Actions with a Revised Due Date
Corporate	33	28	73%	5	0	5
Community & Enterprise	61	49		12	0	3
Education & Youth	29	29		0	0	0
Governance	68	54		14	0	9
Organisational Change 1	22	4		18	0	2
Organisational Change 2	35	30		5	0	3
People & Resources	81	71		10	1	4
Planning & Environment	14	2		12	0	8
Social Services	56	39		17	0	12
Streetscene & Transportation	56	27		29	0	2
Individual Schools	20	14		6	6	0
Total	475	347		128	7	48

Internal Audit Actions Beyond Due Dates

Appendix D

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Action from Original Due Date (Months)	Responsible Officer	Current Position	How Risk is Being Managed
Connah's Quay High School	<p>Risk Thematic Review – 15/16: The overtime monies paid to employee 596306353 on SCP 32 should be clawed back in compliance with the Authority's Overpayments Policy to the point where Single Status came into affect. All School claims forms should be in line with the requirements of Single Status There should be greater liaison between the School and HR Employee Services with regards to Single Status compliance issues.</p> <p>URN 1447</p>	M	30/11/2016	2	Ann Peers	<p>Payroll process P008 amended to reference Single Status policy details re:SCP28.</p> <p>Awaiting information from payroll regarding any overtime payments.</p>	Regular contact with County HR. A formal meeting regarding HR and payroll held in Summer 2016
Connah's Quay High School	<p>Risk Thematic Review – 15/16: A contract extension with Judicium should be entered into but only for a period of</p>	M	30/11/2016	2	Ann Peers	<p>Agreed with Governors that the school will return to County payroll. 6 month notice to</p>	<p>Advice has been sought from County Procurement – (school has contact details of lead</p>

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Action from Original Due Date (Months)	Responsible Officer	Current Position	How Risk is Being Managed
	<p>time sufficient to allow for the payroll contract to be retendered.</p> <p>When the retendering exercise has been completed full details of the signed and dated contract including start and end dates, termination clauses etc. should be held on file at the school.</p> <p>If such a situation arises again i.e. a contractor goes into administration then an exemption from the Contract Procedures Rules should be sought by the School.</p> <p>The Corporate Procurement Section can be consulted to provide guidance in all aspects of the procurement process.</p> <p>URN 1449</p>					<p>Judicium to be served January 2017. Re-procurement not required.</p>	<p>officer)</p>
<p>Connah's Quay High School</p>	<p>Risk Thematic Review – 15/16: Business Manager to manager to arrange for a contract extension of the GAIA contract for sufficient period of time for</p>	<p>M</p>	<p>31/10/2016 30/11/2016</p>	<p>3</p>	<p>Ann Peers</p>	<p>A support only contract for 12 months is in place with GAIA with a view to going to</p>	<p>Reviewed alongside the new build and requirements.</p>

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Action from Original Due Date (Months)	Responsible Officer	Current Position	How Risk is Being Managed
	a full procurement to take place URN 1451					tender in the Spring term. This is linked with the new capital scheme for a new build at the school – requirements for support for this will be known in the new year and can be included in the tender.	
Connah's Quay High School	<p>Risk Thematic Review – 15/16: The School should possess a copy of the School Fund Regulations 2013 The Business Manager should involve another officer when reconciling the School Fund to the bank statements. This reconciliation should be evidenced by both the officers completing the check.</p> <p>The Governing Body should consider fidelity guarantee insurance in respect of the</p>	L	30/11/2016	2	Ann Peers	<p>School is now in possession of a copy of the School Fund Regulations 2013.</p> <p>Process PS004 has been amended to include the Finance Office checking and signing the reconciliation.</p> <p>Additional insurance to be tabled at the next Governors meeting (Feb 2017)</p>	The school does not have a PTS fund. The School Fund is used for monies raised directly for the school or supported charities. These are listed on the finance system in different accounts and referenced on paying slips.

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Action from Original Due Date (Months)	Responsible Officer	Current Position	How Risk is Being Managed
	school fund URN 1437						
Connah's Quay High School	Risk Thematic Review – 15/16: Training needs to be provided on the Wales Accord on the Sharing of Personal Information and Data Protection. URN 1439	L	30/11/2016	2	Ann Peers	The Headteacher, senior managers and Data Manager are aware of WASPI and the school's local procedures. No formal training has taken place	Data sharing policy in place and forms.
Connah's Quay High School	Risk Thematic Review – 15/16: Office 365 encryption is being investigated by the School ICT technician. A payroll report will be sent to the Head teacher by the Business Manager on a quarterly basis to check for unauthorised additions/omissions. URN 1448	L	31/10/2016 30/11/2016	3	Ann Peers	School ICT officer and ICT contractor looking at how best to implement encryption on e-mails (school wide	Spreadsheets continue to be password protected. Receipt of sent attachments confirmed by e-mail.
People & Resources	Detail codes for agency workers should not be used to account	M	31/10/2016	4	Gary Ferguson	In progress. Finance and Procurement	All agency expenditure is

Portfolio	Audit and Action	RAG	Original and Revised Due Dates	Age of Action from Original Due Date (Months)	Responsible Officer	Current Position	How Risk is Being Managed
	<p>for expenditure on other goods and services.</p> <p>Managers should be reminded of their responsibility to ensure that goods and services procured is correctly coded before authorising the expenditure.</p> <p>It has been suggested by Corporate Procurement that agency codes should be consolidated into a single code. This would make the reporting on total expenditure easier and due to the direct feed from Matrix to Masterpiece expenditure outside the system will still be able to be identified.</p> <p>It has been suggested that all agencies added to P2P are 'hard coded' to ensure that all agency use is captured.</p> <p>URN 1432</p>		31/12/2016			<p>have met and agreed that one code for agency wouldn't be feasible and that it is best have the Matrix detail code separate to other agencies to enable out of contract agency staff usage to be identified.</p> <p>Detail code usage across the board has been discussed in Finance Practitioners group with an exercise in the pipeline to review all detail code usage, a sub group is due to meet to discuss this issue.</p>	<p>monitored closely and reported as part of the monthly budget monitoring process.</p>

Actions with a Revised Due Date Six Months Beyond Original Due Date

Appendix E

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
Corporate	1377	Risk Management: Training for Members	M	30/06/2016	30/09/2017	CAMMS is still being developed for the efficiency tracking with the aim of piloting it's use over the recess, ready for launch with Programme Boards in October- December. As part of this, the complexity of levels for each of the efficiency projects have been assessed and at this stage it is unlikely that many will become 'projects' in their own right in CAMMS. It is only when they are using the project module will this become apparent.
Corporate	1375	Risk Management: Efficiency Tracker Risk Register	L	30/6/2016	31/05/2017	At the PSB meeting on 17 October the Board agreed to all partnerships completing the new assessments by the end of March 2017.
Corporate	369	Risk Management: Updates to Programme Board	L	30/6/2016	31/03/2017	Although Programme Boards are reviewing risks at each meeting and manually updating spreadsheets; the intention is that once all business plans are in CAMMS (by Sept/Oct PB meetings) that this will be more automated and transparent. There has been delay to the Efficiency Programme Board information in CAMMS due to their personnel changes. The revised due date reflects this delay.
Corporate	140	Strategic Partnerships : Self Assessment	L	31/03/2016	31/03/2017	This is an ongoing process which will need a number of reminder conversations at quarterly intervals to ensure the understanding. The Member training programme will commence after the elections.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
Community & Enterprise	169	New Homes: Policies & Procedures	M	31/03/2016	31/03/2017	Review of Policy & procedures is a bigger task than originally anticipated.
Governance	174	CPRs : Declaration of Interests	M	31/03/2016	30/04/2017	Development of new electronic system for recording interests. In the meantime we have existing paper arrangements for recording interests and the Chief Officer, Governance, will remind all Chief Officers via DMTs of the need to do this.
Governance	175	CPRs : Scheme of Delegation	M	31/08/2016	31/12/2017	<p>I suggest that the due date is amended for recommendation 175 , since the roll-out of e-sourcing has had to be put on hold due to ill-health of a key member of our team who was responsible for Proactis e-sourcing training.</p> <p>However the new Contract Procedure Rules have been amended which now stipulates that the scheme of delegation now mirrors the values aligned to spend authorisation limits for individual users in P2P, hence part of the recommendation has been completed.</p> <p>Therefore, I suggest that the due date is amended to 31st December 2017 to allow sufficient time for the Proactis Portal implementation roll-out to be undertaken to all remaining service areas, but a caveat is incorporated into the update about the scheme of delegation having been implemented in the new CPR's.</p>
Governance	284	Main Accounting : Expenditure Codes	L	29/02/2016	31/05/2017	The Procurement function is going through an organisational re-structure in DCC. Once the new structure has been implemented then the category workflow can be expanded.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
Organisational Change 1	1435	Section 106 : Update of LPGN 13	M	30/06/2016	31/03/2017	Due date revised at the request of the Responsible Officer
Organisational Change 2	20	Asset Management : Land & Property Owned within Tech Forge	M	31/10/2015	28/2/2017	Various emails to support date changed. Currently (as at 1/11/2016) the services decided it would be advisable to access Council Land holdings via the above LR portal, and gauge feedback from TechForge users how useful they consider it to be.
Organisational Change 2	21	Asset Management : Tech Forge not used to full potential	M	30/09/2015	31/01/2017	Email extract 'I can confirm that we are implementing the linkage of documents such as asbestos survey reports and DDA access survey reports with their respective properties in Tf Property Register. So on the basis of the above the date for completion has been extended'.
People & Resources	266	Income from Fees & Charges : Policy	H	31/12/2015	30/06/2017	Significant work is ongoing in relation to this area and a review of all current fees and charges for 2016/17 and 2017/18 has been undertaken as part of the portfolio business planning process which has informed the respective budget process. Following on from this staged development of a wider corporate income policy with possible changed or new fees and charges from 2018/19 is under development and external expertise, advice and national data on charges has been commissioned as part of this work. In view of the significant work undertaken on income strategy (past and current) the risk is deemed manageable.
People &	128	Payroll: Budget	M	31/03/2016	31/03/2017	The due date has been amended because we are currently

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
Resources		Codes				investigating ways of reducing code errors at source instead of implementing costing validation.
Planning & Environment	317	Section 106 : Update of LGPN	H	30/06/2016	31/03/2017	First meeting of the group scheduled for February following the adoption of the revised LPG 23 in January.
Planning & Environment	324	Section 106 : Accounting Treatment of S106 Balances	M	30/06/2016	31/03/2017	First meeting of the group scheduled for February following the adoption of the revised LPG 23 in January.
Planning & Environment	327	Section 106 : Interest Due on Unspent Committed Sums	M	30/06/2016	31/03/2017	Enforcement team now tracking end dates of 106 agreements. Will be formally addressed at the working group in February.
Planning & Environment	335	Section 106 : Inclusion of Early Payments on S106 Database	M	30/06/2016	31/03/2017	Enforcement team made aware of this change and will be followed up at the first working group in February.
Planning & Environment	320	Section 106 : Monitoring Reports	L	30/06/2016	31/03/2017	Date amended following a meeting with Andy Farrow 24/03/2016.
Social Services	110	Third Sector Commissioning : Development of a Strategic Commissioning	M	01/04/2016	31/01/2017	Work needs to take place in conjunction with Corporate Services and also incorporating the co-productive work being undertaken with providers and service users to shape commissioned services for the future.

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
		Plan				
Social Services	116	Third Sector Commissioning 15/16 : Potential for Improved outcomes through joint working with Health	M	01/04/2016	28/04/2017	A requirement under the Social Services and Well-being (Wales) Act 2014 is to undertake a Population Needs Assessment (PNA) across Wales. Work is currently being undertaken regionally to organise the assessment and locally to undertake the work and Flintshire is fully engaged in this process. The results of the PNA are expected at the end of March 2017 and they will inform areas where services need to be commissioned and which parts of that commissioning work can and should be undertaken jointly with BCUHB. As a result no further action on joint commissioning of services with Health is planned to be undertaken until we have the results of the PNA. The Due date has been amended to reflect this.
Social Services	117	Third Sector Commissioning 15/16 : Funding of Third Sector organisations	M	01/04/2016	31/03/2017	New tender will not be out until September, due date revised to reflect this.
Social Services	124	Third Sector Commissioning 15/16 : Impact of changes to the EU Public Contracts Directive	M	01/04/2016	31/03/2017	New tender will be going out September '16. Due date revised to reflect this
Social Services	126	Third Sector Commissioning	M	01/04/2016	31/03/2017	Procurement Unit have not yet commenced work on the

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
		15/16 : Inconsistency in the award of contracts to Third Sector organisations				review of Contract Procedure Rules
Social Services	127	Third Sector Commissioning 15/16 : Contract management and contract monitoring	M	01/04/2016	31/01/2017	A reduction in contract monitoring has not been possible over past few months due to increased pressures on the Care Sector affecting quality of care provided. However, once this activity reduces there will be an opportunity to investigate proportionality of contract monitoring in line with work undertaken corporately.
Social Services	162	Direct Payments 15/16 : No formal Financial Strategy for Direct Payments	M	31/12/2015	31/03/2017	Further time needed to consult with relevant officers and agree a way forward to develop a direct payments financial strategy. 3/11/16 Further time needed for the dept to agree how this action will be completed and by whom.
Social Services	111	Third Sector Commissioning 15/16 : Innovation in commissioning practice to ensure service user needs are met and we continue to received value for	L	01/04/2016	31/01/2017	A group has been established to consider innovation commissioning and improvements in procurement - first meeting held April 2016. to ensure actions are produced and innovation seen, due date has been amended to end October '16

Portfolio	Ref:	Audit	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date
		money				
Social Services	114	Third Sector Commissioning 15/16 : Adequacy of resources to maintain Third Sector contract database	L	01/04/2016	28/04/2017	Lack of administration resource for the Commissioning team remains a challenge with no consistent resource available to maintain the contracts database. Proactis system is also still not up and running as expected and this may free capacity

Investigation Update

Appendix F

Ref	Date Referred	Investigation Details
1. New Referral		
1.1	01/02/2017	A referral has been received concerning a potential irregularity in the use of a petty cash account by a member of staff. An investigating Officer has been appointed and Internal Audit are assisting with the investigation.
1.2	16/02/2017	An allegation has been received concerning the potential use of Council resources for personal gain. The investigation is ongoing.

2. Reported to Previous Committees and still being Investigated		
2.1	18/05/2016	A referral was received concerning the use of monies on a grant funded scheme. The investigation has been concluded and a report has been issued pending further information. This is now the subject of a Police investigation and further information may be requested.
2.2	05/01/2017	A whistleblow was received concerning Flintshire's use of a framework agreement. The referral concerns the terms of the agreement. The investigation is ongoing.

3. Investigation has been Completed		
3.1	N/A	N/A

Internal Audit Performance Indicators

Appendix G

Performance Measure	Qtr 1 16/17	Qtr 2 16/17	Qtr 3 16/17	Qtr 4 (to date) 16/17	Target	RAG Rating	
Internal Audit Departmental Targets							
Audits completed within planned time	60%	81%	75%	71%	80%	A	↓
Average number of days from end of fieldwork to debrief meeting	21.4	15	13	19	20	G	↑
Average number of days from debrief meeting to the issue of draft report	1.6	7	4	4	2	R	→
Days for departments to return draft reports	3	9	7	17	3	R	↓
Average number of days from response to issue of final report	2.4	1	2	0	2	G	↑
Total days from end of fieldwork to issue of final report	28.4	42	35	34	27	R	↑
Productive audit days	74.1%	67%	68%	74%	75%	A	↑
Client questionnaires responses as satisfied	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires	63%	50%	50%	67%	70%	A	↑

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

Internal Audit Operational Plan 2016/17

Appendix H

Audit	Audit Type	IA Risk Rating	Original Plan Days	Revised Plan Days	Actual Days	Status / Proposed Quarter
Corporate						
Consultants	Risk Based	R	15	15	9	Final
Safeguarding (including schools)	Risk Based	A	20	20	2	In Progress
Performance Indicators	Risk Based	G	10	10	0	4
Risk Management	Risk Based	G	10	10	2	In Progress
Corporate Governance	Advisory	G	10	10	0	In Progress
Compliance	Advisory	G	20	10	1	Final
Total Planned Days – Corporate			85	75	14	
Community and Enterprise						
Gas Servicing *(Combined)	Risk Based	R	10	10	*	Final
Disabled Facilities Grant	System Based	R	20	20	0	4
Mobile Working *(Combined)	Risk Based	A	15	15	24*	Final
Tell Us Once	Risk Based	A	10	10	10	Final
Flintshire Connects	VFM	A	15	15	16	Final
Council Tax and NNDR	System Based	A	15	0	-	Defer
Community First	Follow Up		10	10	2	In Progress
Total Planned Days – Community & Enterprise			95	80	52	
Education and Youth						
Control and Risk Self-Assessment	Risk Based	R	10	10	23	Final
Budgetary Control	System Based	R	20	20	24	Final
Education Improvement Grant	Risk Based	R	20	15	7	Final
Risk based thematic reviews across all schools including central controls	Risk Based	A	40	40	37	In Progress
Youth Justice	System Based	A	15	15	3	In Progress
School Funding Formula	Advisory	A	15	15	0	No Longer Relevant
School Funds	Follow Up		5	5	0	In Progress
Total Planned Days – Education & Youth			125	120	94	
Governance						
Network Security	Risk Based	R	See Note #	-	-	4
Procurement	Risk Based	A	30	30	36	In Progress
Electronic Document Management	Risk Based	A	10	0	-	Defer

Audit	Audit Type	IA Risk Rating	Original Plan Days	Revised Plan Days	Actual Days	Status / Proposed Quarter
IT Security Policies	Systems Based	A	15	0	-	Defer
Digitisation	VFM	A	20	0	-	Defer
Cloud Computing	Risk Based	G	5	0	-	Defer
Data Protection	Risk Based	G	15	10	1	Defer to April
Total Planned Days – Governance			95	40	37	
Organisational Change 1						
Alternative Delivery Models	VFM	R	30	30	7	In Progress
Japanese Youth Exchange	Regulatory	G	5	0	1	No Longer Relevant
Total Planned Days – Organisational Change 1			35	30	8	
Organisational Change 2						
Industrial Units	Risk Based	A	15	15	23	Final
Corporate Asset Strategy	Risk Based	A	15	15	1	In Progress
Community Asset Transfers (CAT)	VFM	A	15	15	15	Final
Total Planned Days – Organisational Change 2			45	45	39	
People and Resources						
Payroll	System Based	A	20	20	12	In Progress
Compulsory & Early Voluntary Redundancy	Risk Based	A	15	15	12	In Progress
Corporate Grants	Risk Based	A	15	10	4	In Progress
Main Accounting – Accounts Payable (AP) / P2P	System Based	G	20	0	-	Defer
Main Accounting – General Ledger (GL)	System Based	G	15	15	14	Final
Collaborative Planning (CP)	Advisory	G	15	15	7	Final
E-Teach (Supply Staff) – Payroll and Recruitment	Advisory	R	5	5	0	Ongoing
Single Status – Equal Pay Claims	Advisory	G	5	5	3	Ongoing
Finance Modernisation Programme – AR	Advisory	G	5	5	0	Ongoing
Accounts Governance Group	Advisory	G	5	5	0	Ongoing
Total Planned Days – People & Resources			120	95	52	
Planning and Environment						
Greenfield Valley Heritage Park	Risk Based	R	20	20	38	Final

Audit	Audit Type	IA Risk Rating	Original Plan Days	Revised Plan Days	Actual Days	Status / Proposed Quarter
Building Control (*Combined)	System Based	R	20	20	*	In Progress
Planning Enforcement (*Combined)	System Based	A	20	20	30*	In Progress
Total Planned Days – Planning & Environment			60	60	68	
Social Services						
Multi Agency SLA's Agreements with Combined Services	Risk Based	A	15	0	-	Defer
Flying Start – Childcare Placements	Risk Based	A	10	10	13	Final
PARIS finance module	Advisory	A	5	0	-	Defer
Family Information Services	Risk Based	A	15	15	12	In Progress
Children Out of County Care and Education	Risk Based	A	20	0	2	Defer
Care Leavers	Risk Based	A	15	15	26	In Progress
Direct Payments	Follow Up		0	5	9	Final
Total Planned Days – Social Services			80	45	62	
Streetscene and Transportation						
Enforcement	Risk Based	R	30	30	12	In Progress
Fleet Management	Risk Based	R	20	20	0	4
Alltami Stores	System Based	A	15	10	11	In Progress
Fleet Management	Advisory	A	5	5	0	Ongoing
Integrated Transport	Advisory	A	5	5	0	Ongoing
Maintenance of the Public Realm	Risk Based	A	10	0	-	Defer
Total Planned Days – Streetscene & Transportation			85	70	24	
External						
Pensions Administration	System Based	A	15	15	7	In Progress
Pensions Investments	System Based	A	15	15	0	4
Clwyd Theatre Cymru	System Based	A	10	10	0	4
North West Residual Waste Partnership	Advsiory	G	5	5	0	On going
Total Planned Days - External			45	45	7	
Notes:						
# External technical support my be required for this audit						
* Audit has been combined with another and one audit report will be produced						

	Original Plan Days	Revised Plan Days	Actual Days
Investigations, Provisions and Developments			
Provision for Investigations and Pro-active Fraud	200	200	115
Provision for Ad-hoc Requests from Management – Addition to Plan	65	65	79
<i>Ysgol Ty Ffynnon</i> <i>Final</i>	-	-	14
<i>Joint CPRs & Procurement Strategy Working Group</i> <i>Final</i>	-	-	6
<i>Certifying Officers Database Working Group</i> <i>Final</i>	-	-	1
<i>Single Status Governance Group</i> <i>Ongoing</i>	-	-	1
<i>Consultancy Project Group</i> <i>Ongoing</i>	-	-	2
<i>Provider Overpayments</i> <i>Final</i>	-	-	18
<i>Task & Finish Group – Provider Payments</i> <i>Ongoing</i>	-	-	1
<i>Use of Clients Money</i> <i>Final</i>	-	-	4
<i>Social Services Supporting Living</i> <i>Ongoing</i>	-	-	1
<i>Accounting for Highways Infrastructure</i> <i>Final</i>	-	-	31
Follow Up Reviews	15	10	0
Audit Development	30	0	0
IDEA	10	0	0
Overall Plan Total	1190	980	643

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.
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.
Advisory	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.
Addition to Plan	Audits added to the plan at the request of management, time used from the provision for requests.