

CHECKLIST FOR ASSESSING CONFORMANCE WITH THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS AND THE LOCAL GOVERNMENT APPLICATION NOTE (LGAN)

Glossary	
GC	Generally Conforms with PSIAS - The relevant structures, policies and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of individual Standard or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual Standards or elements of the Code of Ethics, and at least partial conformance to the others, within the section / category. General conformance does not require complete / perfect conformance, the ideal situation, successful practice, etc.
PC	Partially Conforms with PSIAS - The activity is making good-faith efforts to comply with the requirements of the individual Standard or element of the Code of Ethics, section or major category, but falls short of achieving some major objectives. These will usually represent significant opportunities for improvement in effectively applying the Standards or Code of Ethics and / or achieving their objectives.
DNC	Does Not Conform with PSIAS - The activity is not aware of, is not making good-faith efforts to comply with, or is failing to achieve many / all of the objectives of the individual Standard or element of the Code of Ethics, section, or major category. These deficiencies will usually have a significant negative impact on the activity's effectiveness and its potential to add value to the organisation. These may also represent significant opportunities for improvement, including actions by senior management or the board.
N/A	Not Applicable - The sections marked N/A do not apply to this assessment, i.e. there has not yet been an external assessment, the use of 'conforms with International Standards' or disclosure of non-conformance can only be used after this assessment, there are no external providers of audit services.
CAE	Chief Audit Executive - A generic title used to describe the person responsible for managing the internal audit activity. In Flintshire, it is the Internal Audit Manager

	SUMMARY OF RESULTS	GC	PC	DNC
1	Mission of Internal Audit	✓		
2	Definition of Internal Auditing	✓		
3	Core Principles for the Professional Practice of Internal Auditing	✓		
4	Code of Ethics	✓		
5	Attribute Standards	✓		
Ref				
1000	Purpose, Authority and Responsibility	✓		
1010	Recognition of the Definition of Internal Auditing, the Code of Ethics, and the Standards in the Internal Audit Charter	✓		
1100	Independence and Objectivity (The sum of <i>Standards</i> 1100-1130)	✓		
1110	Organisational Independence	✓		
1111	Direct Interaction with the Board	✓		
1120	Individual Objectivity	✓		
1130	Impairments to Independence or Objectivity	✓		
1200	Proficiency and Due Professional Care (The sum of <i>Standards</i> 1210-1230)	✓		
1210	Proficiency	✓		
1220	Due Professional Care	✓		
1230	Continuing Professional Development	✓		
1300	Quality Assurance and Improvement Programme (The sum of <i>Standards</i> 1310-1320)	✓		
1310	Requirements of the Quality Assurance and Improvement Programme	✓		
1311	Internal Assessments	✓		
1312	External Assessments	✓		

1320	Reporting on the Quality Assurance and Improvement Programme	✓		
1321	Use of Conforms with the International Standards for the Professional Practice of Internal Auditing	✓		
	SUMMARY OF RESULTS	GC	PC	DNC
1322	Disclosure of Non-conformance	✓		
2000	Managing the Internal Audit Activity (Sum total of <i>Standards</i> 2010 – 2060)	✓		
2010	Planning	✓		
2020	Communication and Approval	✓		
2030	Resource Management	✓		
2040	Policies and Procedures	✓		
2050	Coordination	✓		
2060	Reporting to Senior Management and the Board	✓		
2070	External service Provider and Organisational Responsibility for Internal Audit	N/A	N/A	N/A
2100	Nature of Work (Sum of <i>Standards</i> 2110 – 2130)	✓		
2110	Governance	✓		
2120	Risk Management	✓		
2130	Control	✓		
2200	Engagement Planning (Sum of <i>Standards</i> 2201-2240)	✓		
2201	Planning Considerations	✓		
2210	Engagement Objectives	✓		
2220	Engagement Scope	✓		
2230	Engagement Resource Allocation	✓		
2240	Engagement Work Programme	✓		
2300	Performing the Engagement (The sum of <i>Standards</i> 2300-2340)	✓		

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2310	Identifying Information	✓		
2320	Analysis and Evaluation	✓		
	SUMMARY OF RESULTS	GC	PC	DNC
2240	Engagement Work Programme	✓		
2300	Performing the Engagement (The sum of <i>Standards</i> 2300-2340)	✓		
2310	Identifying Information	✓		
2320	Analysis and Evaluation	✓		
2330	Documenting Information	✓		
2340	Engagement Supervision	✓		
2400	Communicating Results (Sum of <i>Standards</i> 2410-2440)	✓		
2410	Criteria for Communicating	✓		
2420	Quality of Communications	✓		
2421	Errors and Omissions	✓		
2430	Use of 'conducted in conformance with the International Standards for the Professional Practice of Internal Auditing'.	✓		
2431	Engagement Disclosure of Non-conformance	N/A	N/A	N/A
2440	Disseminating Results	✓		
2450	Overall Opinions	✓		
2500	Monitoring Progress	✓		
2600	Resolution of Senior Managements Acceptance of Risks	✓		
	OVERALL CONCLUSION – CONFORMANCE WITH PSIAS	✓		

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
A	Mission of Internal Audit					
1	Based on your review of conformance with other requirements of the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN), does the internal audit activity aspire to accomplish the Mission of Internal Audit as set out in the PSIAS? <i>To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.</i>	✓			Compliance with the International Professional Practices Framework (IPPF) - as demonstrated below - supports our achievement of the Mission of Internal Audit ('to enhance and protect organisational value through the provision of risk based and objective assurance, advice and insight'.	-
	Mission of Internal Audit	✓				
B	Definition of Internal Auditing					
2	Based on your review of conformance with other requirements of the PSIAS and LGAN, is the internal audit activity independent and objective?	✓			Yes, see questions and answers below Charter refreshed and approved by Governance & Audit Committee January 2022 to reflect the bases on which independence and objectivity are assured.	1,2,
3	Based on your review of conformance with other requirements of the PSIAS and LGAN, does the internal audit activity use a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes within the organisation?	✓			Yes, see questions and answers below Prioritisation of work through risk based approach and action tracking. Furthermore the work we undertake provides insight, is proactive and future focused.	3,4,4a, 5,6,25
	Definition of Internal Audit Conclusion	✓				
C	Core Principles for the Professional Practice of Internal Auditing					
4	Having regard to your review of conformance with the Code of Ethics (Integrity, Seven				Yes, see questions and answers below. As professional officers, each internal auditor is expected to	6,7,22,25, 26,41

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	Principles of Public Life), do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by demonstrating integrity?				<p>perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Documented audit processes in place supported by the audit manual and documented Pentana procedures to guide the internal audit activity.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance. This provides an opportunity to discuss any situations that can call integrity into question and to guide auditors.</p> <p>Council wide policies are in place to ensure clarity around appropriate behaviours (e.g. Dignity at Work Policy and other HR policies; IT acceptable usage policy, etc.).</p> <p>Ethics focused CPD undertaken by auditors in line with the requirements of their professional bodies.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p>	
5	Having regard to your review of conformance with the Code of Ethics (Competence, Confidentiality, Seven Principles of Public Life) and any other evidence from the review of conformance with Standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by demonstrating competence and due professional care?				<p>Yes, see questions and answers below.</p> <p>As professional officers, each internal auditor is expected to perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance and weekly 121s between auditors and Principal Auditors. These are opportunities to discuss approach to audits, confirm ongoing due professional care in the delivery of assurance and consultancy work and identify training needs.</p> <p>Training opportunities are encouraged alongside attendance at conferences and seminars, etc. and staff are required to maintain</p>	3,4,4a,6 7,10,22,25, 26,41,

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<p>their CPD in line with the requirements of their professional bodies.</p> <p>The skills and experience of individual auditors are aligned with the competencies needed to fulfil the Internal Audit Plan, with gaps in coverage identified through 121s and appraisal process and deficiencies addressed through training, rotating staff or buying in expertise (e.g. IT audits).</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p>	
6	<p>Having regard to your review of conformance with the Code of Ethics (Objectivity, Seven Principles of Public Life) and any other evidence from the review of conformance with standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN by being objective and free from undue influence (independent)?</p>				<p>As professional officers, each internal auditor is expected to perform their duties in accordance with the CIIA's code of ethics, as well as Flintshire County Council's code of conduct.</p> <p>Auditors are required to complete a Certificate of Independence on an annual basis, considering these disclosures when assigning auditors to engagements.</p> <p>Internal Audit engagements in those areas for which the Internal Audit, Performance and Risk Manager has management responsibility (Performance & Risk Team, Central Despatch and TTP) are overseen by the Chief Officer Governance (Monitoring Officer) as detailed in the Audit Charter.</p> <p>Documented audit processes in place supported by the audit manual and documented Pentana procedures to guide the internal audit activity.</p> <p>Engagement supervision is in place alongside periodic appraisals to review auditor performance and weekly 121s between auditors and Principal Auditors. These are opportunities to discuss approach to audits, confirming ongoing objectivity is maintained and a balanced, objective review of the evidence obtained has</p>	<p>1,6,7,8, 22,25,26, 41</p>

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<p>been conducted.</p> <p>Questionnaires issued to services after audits have been completed to assess the approach to the audit and allow any issues around conformance with the code of ethics to be raised.</p> <p>QAIP and annual internal self-assessment process in place, reported to senior management and the Governance and Audit Committee.</p>	
7-13	<p>Based on your review of conformance with standards, do you consider that the internal audit activity fully conforms with the PSIAS and LGAN</p> <p>a) By being aligned with the strategies, objectives, and risks of the organisation by?</p> <p>b) Being appropriately positioned and adequately resourced?</p> <p>c) Demonstrating quality and continuous improvement?</p> <p>d) Communicating effectively?</p> <p>e) Providing risk-based assurance, based on adequate risk assessment?</p> <p>f) Being insightful, proactive, and future-focused?</p> <p>g) Promoting organisational improvement?</p>	✓			<p>Yes, see questions and answers below.</p> <p>As professional officers delivering a service to the Council, it is an essential that the core principles are followed at all times. This is monitored and evaluated through the planning process, quality assurance reviews and regular supervision and competency based appraisal process.</p>	-
	Core Principles for the Professional Practice of Internal Auditing	✓				
4	Code of Ethics					
14-17	<p>Integrity</p> <p>Based on your review of conformance with other requirements of the PSIAS and</p>				<p>Yes, see questions and answers below.</p> <p>As professional officers, each internal auditor is expected to</p>	1,7,25

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>LGAN, do you consider that internal auditors display integrity by:</p> <p>a) Perform their work with honesty, diligence and responsibility?</p> <p>b) Observe the law and make disclosures expected by the law and the profession?</p> <p>c) Not knowingly partake in any illegal activity nor engage in acts that are discreditable to the profession of internal auditing or to the organisation?</p> <p>d) Respect and contribute to the legitimate and ethical objectives of the organisation?</p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>perform their duties in accordance with the CIAA's code of ethics, as well as Flintshire County Council code of conduct.</p> <p>The CIAA's code of Ethics has been adopted for all and included within the Audit Manual and Charter. Anyone delivering internal audit work for FCC must comply with the PSIAS Code of Ethics. The PSIAS also require that if an individual internal auditor is a member of another professional body then they must also comply with the relevant requirements of that body.</p>	
18-20	<p>Objectivity</p> <p>Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display objectivity by</p> <p>a) Not taking part in any activity or relationship that may impair or be presumed to impair their unbiased assessment?</p> <p>b) Not accepting anything that may impair or be presumed to impair their professional judgement?</p> <p>c) Disclosing all material facts known to them that, if not disclosed, may distort the reporting of activities under review?</p>	<p>✓</p> <p>✓</p> <p>✓</p>			<p>Yes, see questions and answers below</p> <p>All members of the team complete an annual declaration of interest (Independence Certificate) and comply with Flintshire County Council's Code of Conduct. Last updated Feb 2021.</p>	7,8
21-22	<p>Confidentiality</p> <p>Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display due</p>				<p>Yes, see questions and answers below.</p> <p>All work is undertaken in a confidential manner. All documentation is held securely with retention policies in place. Laptops all encrypted. The IA door has a secure key pad and swipe access.</p>	1,7,9,25

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	respect and care by: a) Acting prudently when using information acquired in the course of their duties and protecting that information? b) Not using information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation?	✓ ✓			During the Pandemic, all officers have been home working. All meetings are conducted remotely via Teams or WebEx. There is a requirement for all staff to ensure data is held securely and information treated confidentially including the safe storage of their laptop. As professional officers, each internal auditor is expected to perform their duties in accordance with the adopted CIIA's code of ethics. The Code of Ethics is included within the Audit Manual and Audit Charter	
23-25	Competency Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors display competence by: a) Only carrying out services for which they have the necessary knowledge, skills and experience? b) Performing services in accordance with the PSIAS? c) Continually improving their proficiency and effectiveness and quality of their services, for example through CPD schemes?	✓ ✓ ✓			Yes, see questions below. Ongoing training and CPD for all staff. Expertise developed over time in complex areas and experienced staff assigned to those areas. Training plans based on appraisals, now competency based. Development Plan compiled from latest appraisals and training provided. Qualified Certified Internal Auditors also have to undertake mandatory 30 hours CPE per year.	10,11
26	Seven Principles of Public Life Based on your review of conformance with other requirements of the PSIAS and LGAN, do you consider that internal auditors, whether consciously or through conformance with organisational procedures and norms, have due regard to the Committee on Standards of Public Life's <i>Seven Principles of Public Life</i> ?	✓			As stated within the Audit Manual: Internal auditors who work in the public sector must have regard to the Committee on Standards of Public Life's Seven Principles of Public Life: <ul style="list-style-type: none"> • Selflessness; • Integrity; • Objectivity; • Accountability; 	7,8,25

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					<ul style="list-style-type: none"> Openness; Honesty; and Leadership. <p>Anyone delivering internal audit work for FCC must comply with the PSIAS Code of Ethics. This includes being aware and flagging any potential conflicts of interest, including friends or family who may be employed by FCC.</p>	
	Code of Ethics Conclusion	✓				
	Standards					
E	Attribute Standards					
	1000 Purpose, Authority and Responsibility					
27-29	Does the internal audit charter include a formal definition of: a) the purpose b) the authority, and c) the responsibility of the internal audit activity consistent with the Public Sector Internal Audit Standards (PSIAS)?	✓ ✓ ✓			The Internal Audit Charter includes the responsibilities, independence, role and rights of access. It is part of the Constitution. These are also included in the Council's Financial Regulations.	1,2,12
30	Does the internal audit charter define the terms 'board' and 'senior management', for the purposes of the internal audit activity? Note that it is expected that the Audit Committee will fulfil the role of the board in the majority of instances.	✓			The Charter sets out each of the functions of the board and where it lies. The Charter defines the term 'senior manager' and includes reference to auditing third parties (Aura and NEWydd), addressing the QAIP action. The Charter was last updated and approved by Governance & Audit Committee in January 2022.	1,2
31-45	Does the internal audit charter also: a) Set out the internal audit activity's position within the organisation?	✓			The Charter includes sections on the Role and Scope of IA, Authority, Independence and Objectivity, Audit Responsibility, Resources, Training, Reporting and Performance Reporting. It also	1,2, 13, 14

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>b) Establish the CAE's functional reporting relationship with the board?</p> <p>c) Establish the accountability, reporting line and relationship between the CAE and those to whom the CAE may report administratively?</p> <p>d) Establish the responsibility of the board and also the role of the statutory officers (such as the CFO, the monitoring officer and the head of paid service) with regards to internal audit?</p> <p>e) Establish internal audit's right of access to all records, assets, personnel and premises and its authority to obtain such information and explanations as it considers necessary to fulfil its responsibilities?</p> <p>f) Define the scope of internal audit activities?</p> <p>g) Recognise that internal audit's remit extends to the entire control environment of the organisation?</p> <p>h) Establish the organisational independence of internal audit?</p> <p>i) Cover the arrangements for appropriate resourcing?</p> <p>j) Define the role of internal audit in any fraud-related work?</p> <p>k) Set out the existing arrangements within the organisation's anti-fraud and anti-corruption policies, to be notified of all suspected or detected fraud, corruption or impropriety?</p> <p>l) Include arrangements for avoiding conflicts of interest if internal audit undertakes non-audit activities?</p>	<p>✓</p>			<p>includes sections on third party auditing of NEWydd and Aura.</p> <p>It includes the reporting relationships of the Internal Audit, Performance and Risk Manager to statutory officers and the Governance & Audit Committee.</p> <p>The Charter establishes unrestricted access to all activities, functions, records and property And the right to require information from officers.</p> <p>The Charter sets out the requirements as detailed in sections 31-45.</p> <p>The Internal Audit, Performance and Risk Manager is a member of the Corporate Governance Working Group.</p> <p>The Charter was last updated and approved by Governance & Audit Committee in January 2022.</p> <p>PSIAS recognised within the scope.</p>	

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	m) Define the nature of assurance services provided to the organisation, as well as assurances provided to parties external to the organisation? n) Define the nature of consulting services? o) p) Recognise the mandatory nature of the PSIAS?	✓ ✓ ✓				
46	Does the chief audit executive (CAE) periodically review the internal audit charter and present it to senior management and the board for approval?	✓			The Charter was last updated and approved by Governance & Audit Committee in January 2022.	2
	1000 Conclusion	✓				
	1100 Independence and Objectivity					
47	Does the CAE have direct and unrestricted access to senior management and the board?	✓			The Internal Audit, Performance and Risk Manager reports functionally to the Governance & Audit Committee and Administratively to the Chief Officer Governance. Bi monthly meeting are held with the Chief Executive. Quarterly meetings with Chief Officers take place to discuss audit progress and emerging risk, and Chief Officers were consulted as part of the development of the annual risk based audit plan presented to the Governance & Audit Committee for approval in March 2022. The Audit Manager can contact the s151 Officer, any Chief Officer or the Chief Officer Team as a whole at any time, and also can contact the Governance & Audit Committee at any time.	1,3,4
48	Does the CAE have free and unfettered access to, as well as communicate effectively with, the chief executive or equivalent and the chair of the Audit Committee?	✓			The Internal Audit, Performance and Risk Manager can contact the Chief Executive and Chair of the Governance & Audit Committee at any time.	1
49	Does the CAE attend Audit Committee	✓			Attendance at all meetings.	

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	meetings?					
50	Does the CAE contribute to Audit Committee agendas?	✓			Produces the Forward Work Programme and Actions Carried Forward. Both of which form the basis of the agenda.	47,48
51-54	Are threats to objectivity identified and managed at the following levels: a) Individual auditor? b) Engagement? c) Functional? d) Organisation?	✓ ✓ ✓ ✓			Declarations of Interest forms completed on an annual basis. Auditors identify any conflict and report them to audit management. All other levels included in the Charter and Constitution. The Charter also sets out how objectivity will be maintained in relation to the Internal Audit, Performance & Risk Managers line management responsibilities for other services within the Council. All employees are required to comply with the Council's Code of Conduct.	8,1,7
	1100 Conclusion	✓				
	<i>1110 organisational Independence</i>					
55	Does the CAE report to an organisational level equal or higher than the corporate management team?	✓			See above – Internal Audit, Performance and Risk Manager reports to the Chief Officer Governance.	15
56	Does the CAE report to a level within the organisation that allows the internal audit activity to fulfil its responsibilities?	✓			See above - Internal Audit, Performance and Risk Manager reports to the Chief Officer Governance.	15
57-58	Does the CAE's position in the management structure: a) Provide the CAE with sufficient status to ensure that audit plans, reports and action plans are discussed effectively with the board? b) Ensure that he or she is sufficiently senior and independent to be able to provide credibly constructive challenge to senior	✓ ✓			Internal Audit, Performance and Risk Manager is a member of the Governance Management Team. Audit plans are agreed with COT and Governance & Audit Committee. Audit Reports, including action plans, are issued to the relevant Chief Officer. All Red audit reports are shared with the Chief Executive.	15

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	management?					
59	Does the CAE confirm to the board, at least annually, that the internal audit activity is organisationally independent?	✓			Within the Annual Report. Also in annual meeting with the AC.	27
60	<p>Is the organisational independence of internal audit realised by functional reporting by the CAE to the board?</p> <p><i>The 'Interpretation' to PSIAS 1110 provides examples of factors which may indicate that the CAE reports functionally to the Board, which include where the board:</i></p> <p><i>a) approves the internal audit charter</i></p> <p><i>b) approves the risk-based audit plan</i></p> <p><i>c) approves the internal audit budget and resource plan</i></p> <p><i>d) receives communications from the CAE on the activity's performance (in relation to the plan, for example)</i></p> <p><i>e) approves decisions relating to the appointment and removal of the CAE</i></p> <p><i>f) approves the remuneration of the CAE</i></p> <p><i>g) seeks reassurance from management and the CAE as to whether there are any inappropriate scope or resource limitations.</i></p>	<p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p> <p>✓</p>			<p>The Governance & Audit Committee carry out all activities listed at (a) to (g).</p> <p>a) Annual approved of the Charter, most recently in Jan 22.</p> <p>b) Approval of the risk based audit plan for 21/22 in March 2021 and for 22/23 in March 22. The plans are also approved by the Chief Officer Team.</p> <p>c) The Internal Audit resources are considered and monitored by the Governance & Audit Committee.</p> <p>d) Reports tabled at each G&AC meeting around performance in relation to the plan.</p> <p>e) Decisions around the appointment and removal of the CAE are made by the Chief Officer Governance / Chief Executive / Chair of the Governance and Audit Committee.</p> <p>f) Remuneration of the CAE is determined as part of the Councils pay structures.</p> <p>g) Issues around inappropriate scope or resource limitations are reported to the G&AC as and when they occur. The Annual Report also makes reference to resource limitations.</p>	2,3,4,27,29,45,46

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	1110 Conclusion	✓				
	<i>1111 Direct Interaction with the Board</i>					
61	Does the CAE communicate and interact directly with the board?	✓			Reports to each Governance & Audit Committee meeting. Private meeting takes place annually. If necessary, Internal Audit, Performance and Risk Manager can meet with the Committee or Chair at any time.	
	1111 Conclusion	✓				
	<i>1112 Chief Audit Executive Roles Beyond Internal Auditing</i>					
62	Where the CAE has roles or responsibilities that fall outside of internal auditing, are adequate safeguards in place to limit impairments to independence or objectivity?				Charter updated to reflect safeguards which are in place to limit impairment to independence or objectivity as a result of CAE responsibilities outside Internal Audit. The Internal Audit, Performance & Risk Manager will not scope of review internal audit activity relating to these service areas. The Chief Officer Governance (Monitoring Officer) will oversee any internal audit work in these areas and will approve final audit reports.	1
63	Does the board periodically review these safeguards?				Reviewed on an annual basis as part of the refresh and update of the Audit Charter.	2
	1112 Conclusion					
	<i>1120 Individual Objectivity</i>					
64	Do internal auditors have an impartial, unbiased attitude?	✓			Ensured through training and CPD. Review of working papers / audit files and audit reports also ensures appropriate challenge to ensure work carried out is impartial and unbiased.	6,8,10,11, 16,25
65	Do internal auditors avoid any conflict of interest, whether apparent or actual?	✓			Auditors complete annual declaration (Auditor Independence Certificate February 2022) of interests. Auditors report any potential conflict to audit management. Also considered during	8

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					the allocation of work to auditors.	
	1120 Conclusion	✓				
	<i>1130 Impairment to Independence or Objectivity</i>					
66	If there has been any real or apparent impairment of independence or objectivity, has this been disclosed to appropriate parties (depending on the nature of the impairment and the relationship between the CAE and senior management/the board as set out in the internal audit charter)?	N/A	N/A	N/A	N/A. None has arisen.	-
67	Have internal auditors assessed specific operations for which they have been responsible within the previous year?	✓			The Internal Audit Graduate Trainee previously worked within another service area. This auditor would not be required to carry out audits within that service to maintain independence. In January 2021 one of the Senior Auditors returned to the Internal Audit team following a secondment to another service area. The auditor has not carried out any assurance or consultancy work in that areas since their return.	-
68	If there have been any assurance engagements in areas over which the CAE also has operational responsibility, have these engagements been overseen by someone outside of the internal audit activity?	✓			The Internal Audit, Performance and Risk Manager has the responsibility for managing Central Despatch, the Performance & Risk team and the Test Trace Protect service. Findings from the current Risk Management audit will be reported direct to the Chief Officer for Governance rather than the Internal Audit, Performance & Risk manager (in line with the Audit Charter). At this stage there has been no requirement for an audit of Central Despatch. In relation to Test Trace Protect – Audit Wales undertook an audit of the Service in 2020.	1
69	Are assignments for ongoing assurance engagements and other audit responsibilities	✓			The team is large enough to allow this. However this would limit specialist development and increase audit time, as such there is no	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	rotated periodically within the internal audit team?				annual rotation.	
70	Have internal auditors declared interests in accordance with organisational requirements?	✓			Auditors sign declarations of interest forms annually (February 2022).	8
71	Where any internal auditor has accepted any gifts, hospitality, inducements or other benefits from employees, clients, suppliers or other third parties (other than as may be allowed by the organisation's own policies), has this been declared and investigated fully?	N/A	N/A	N/A	N/A. None accepted. If this happened, they would be reported to the Internal Audit, Performance and Risk Manager via the new gifts and hospitality declaration form.	-
72	Have any instances been discovered where an internal auditor has used information obtained during the course of duties for personal gain?	✓			No. This has not happened.	-
73	Have internal auditors disclosed all material facts known to them which, if not disclosed, could distort their reports or conceal unlawful practice, subject to any confidentiality agreements?	✓			Auditors sign declaration of interest forms annually and report any conflicts of interest if they arise. All employees are required to comply with the Councils Code of Conduct. Review of working papers and audit reports by Principal Auditors ensures appropriate challenge around audit and consultancy work carried out.	6,7,8, 25
74	If there has been any real or apparent impairment of independence or objectivity relating to a proposed consulting services engagement, was this disclosed to the engagement client before the engagement was accepted?	N/A	N/A	N/A	N/A. None has arisen.	-
75	Where there have been significant additional consulting services agreed during the year that were not already included in the audit plan, was approval sought from the board before the engagement was accepted?	N/A	N/A	N/A	N/A. Plan allows time for consulting work.	-

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	1130 Conclusion	✓				
	1200 Proficiency and Due Professional Care					
	<i>1210 Proficiency</i>					
76	Does the CAE hold a professional qualification, such as CMIIA/CCAB or equivalent?	✓			CMIIA	16
77	Is the CAE suitably experienced?	✓			The Internal Audit, Performance and Risk Manager has worked within Internal Audit since 1992, Management positions since 2012 with Flintshire County Council. Interim Audit Manager since October 2016 and Internal Audit, Performance and Risk Manager since July 2017.	16
78	Is the CAE responsible for recruiting appropriate internal audit staff, in accordance with the organisation's human resources processes?	✓			Internal Audit, Performance and Risk Manager fully responsible for recruitment within Internal Audit.	-
79	Does the CAE ensure that up-to-date job descriptions exist that reflect roles and responsibilities and that person specifications define the required qualifications, competencies, skills, experience and personal attributes?	✓			Job descriptions (JD) and person specifications (PS) redefined as part of Finance Function Review, 2012. The JD and SP for the Principal Auditor was reviewed as part of the recruitment process in February 2022.	18
80	Does the internal audit activity collectively possess or obtain the skills, knowledge and other competencies required to perform its responsibilities?	✓			Auditor competencies assessed. Annual competency based appraisals carried out. Next due November 2022	16,17
81	Where the internal audit activity does not possess the skills, knowledge and other competencies required to perform its responsibilities, does the CAE obtain competent advice and assistance?	✓			If necessary can buy in expertise, e.g. IT audit	-
82	Do internal auditors have sufficient knowledge to evaluate the risk of fraud and anti-fraud	✓			Internal Audit, Performance and Risk Manager, Principal Auditors and some Senior Auditors keep up to date on fraud requirements and attend training days. A Principal Auditor chairs the North &	16,17

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	arrangements in the organisation?				Mid Wales Counter Fraud Sub Group. . One member of the team has recently become a qualified Counter Fraud Specialist and another officer holds the following qualifications Certified Counter Fraud Specialist (CCFS); Counter Fraud and Criminal Justice (HNC).	
83	Do internal auditors have sufficient knowledge of key information technology risks and controls?	✓			The Internal Audit, Performance and Risk Manager is a qualified IT Auditor. Expertise is bought in where we do not have appropriate in house knowledge and skills.	16
84	Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?	✓			Members of the team have access to Computer Assisted Audit Techniques through the use of Active Data	-
	1210 Conclusion	✓				
	<i>1220 Due Professional Care</i>					
85-89	Do internal auditors exercise due professional care by considering the: a) Extent of work needed to achieve the engagement's objectives? b) Relative complexity, materiality or significance of matters to which assurance procedures are applied? c) Adequacy and effectiveness of governance, risk management and control processes? d) Probability of significant errors, fraud, or non-compliance? e) Cost of assurance in relation to potential benefits?	✓ ✓ ✓ ✓ ✓			a) Overall consideration for the organisation takes place as part of the annual planning cycle. Scoping documents for individual engagements completed by auditors and reviewed by Principal Auditors. b) Analysis of these factors takes place in the planning stage where appropriate. CAATs used (Active Data for Excel). Audit testing templates are developed for each engagement, completed by the auditors and reviewed by the Principal Auditors. c) Test templates developed for each assurance engagement consider the adequacy and effectiveness of governance, risk management and control processes. d) Built into the test template for each engagement (reviewed by the Principal Auditors) to ensure appropriateness of testing. . e) Considered in determining the time budget for each audit at the planning stage...	6, 25

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
90-92	Do internal auditors exercise due professional care during a consulting engagement by considering the: a) Needs and expectations of clients, including the nature, timing and communication of engagement results? b) Relative complexity and extent of work needed to achieve the engagement's objectives? c) Cost of the consulting engagement in relation to potential benefits?	✓ ✓ ✓			Yes. Considered during the planning of any work by Senior Auditors and Principal Auditors (see notes above)	6,25
	1220 Conclusion	✓				
	<i>1230 Continuing Professional Development</i>					
93	Has the CAE defined the skills and competencies for each level of auditor?	✓			Defined in the person specification for each position.	18
94	Does the CAE periodically assess individual auditors against the predetermined skills and competencies?	✓			Annual competency based appraisal process. Most recently undertaken in November 2021.	-
95	Do internal auditors undertake a programme of continuing professional development?	✓			Each auditor is responsible for identifying their own CPD to meet the requirements of their professional body.	-
96	Do internal auditors maintain a record of their professional development and training activities?	✓			Training log maintained by the department. However, each auditor is responsible for identifying their own CPD to meet the requirements of their professional body.	10
	1230 Conclusion	✓				
	1300 Quality Assurance and Improvement Programme					
97	Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables	✓			QAIP in place based on overall requirements and results of last year's internal assessment.	23,26

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	conformance with all aspects of the PSIAS to be evaluated?					
98	Does the QAIP assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement?	✓			Yes.	23,26
99	Does the CAE maintain the QAIP?	✓			Yes.	23,26
100	Are any statutory requirements for review of the internal audit activity satisfied?	✓			Now also a requirement in Wales. This review meets the requirement.	-
	1300 Conclusion	✓				
	<i>1310 Requirements of the Quality Assurance and Improvement Programme</i>					
101	Does the QAIP include both internal and external assessments?	✓			Internal assessments completed each year. The last external assessment was completed in March 2017. Flintshire is due to be externally assessed in May 2022.	-
	1310 Conclusion	✓				
	<i>1311 Internal Assessments</i>					
102	Does the CAE ensure that audit work is allocated to staff with the appropriate skills, experience and competence?	✓			Part of the planning process annually and for individual assignments. Consideration of personal development and rotation of work.	-
103-104	Do internal assessments include ongoing monitoring of the internal audit activity such as: a) Routine quality monitoring processes? b) Periodic assessments for evaluating conformance with the PSIAS?	✓ ✓			All work is subject to quality review by Principal Auditors. Annual internal assessments during the appraisal process. Annual assessment of conformance with PSIAS reported to the Governance & Audit Committee (most recently in March 22).	6,23,25 41
105	Does ongoing performance monitoring include comprehensive performance targets?	✓			There are performance targets for the department and each staff member. Departmental performance targets are reported at each Governance & Audit Committee. Staff performance is considered	29

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					as part of the annual appraisal process.	
106	Is there a set of comprehensive targets which between them encompass all significant internal audit activities?				Suite of departmental performance targets reported to each Governance & Audit Committee. The departmental performance targets inform individual staff performance targets assessed as part of the annual appraisal process.	29
107	Are the performance targets developed in consultation with appropriate parties and included in any service level agreement?	✓			Departmental targets agreed with Governance & Audit Committee. Detailed within the Strategic Plan. Individual performance targets assessed as part of the annual appraisal process in November 2021.	4a,29
108	Does the CAE measure, monitor and report on progress against these targets?	✓			Progress against departmental targets reported to Governance & Audit Committee usually quarterly.	29
109	Does ongoing performance monitoring include obtaining stakeholder feedback?	✓			Feedback questionnaires issued on completion of every assignment. Results are positive. Client questionnaires now form part of the audit management system.	22
110	Are the periodic self-assessments or assessments carried out by people external to the internal audit activity undertaken by those with a sufficient knowledge of internal audit practices? Sufficiency would require knowledge of the PSIAS and the wider guidance available such as the Local Government Application Note and/or IIA practice advisories, etc.	✓			Self- Assessments have been carried out against these Standards by the Internal Audit, Performance and Risk Manager and Principal Auditors.	15,16,41
111	Does the periodic assessment include a review of the activity against the risk-based plan and the achievement of its aims and objectives?	✓			Yes	41
	1311 Conclusion	✓				

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<i>1312 External Assessments</i>					
112	Has an external assessment been carried out, or is planned to be carried out, at least once every five years?	✓			The last external assessment was completed in March 2017. The next programme of external assessment has been devised by the Wales Chief Internal Auditors Group and is scheduled to take place in May 2022.	-
113	Has the CAE discussed the alternative approaches to external assessment with the board? <i>This should reflect the relative costs of the different approaches, the potential advantages of an external viewpoint, and whether there are factors which might be considered to warrant a demonstrably independent assessment.</i>	✓			Yes. Self-assessment plus independent validation completed. Organised via the Wales Chief Internal Auditors Group. The last external assessment was performed by the Head of Internal Audit Ceredigion (2017). The next external assessment is due to take place in May 2022 and will be carried out by the Head of Internal Audit Pembrokeshire. This approach was agreed by the Governance & Audit Committee when the PSIAS were launched.	-
114	Has the CAE properly discussed the qualifications and independence of the assessor or assessment team with the board? <i>In doing this, the CAE should consider whether the assessor or assessment team has demonstrated its competence in both the professional practice of internal auditing and the external assessment process. Competence can be demonstrated through both experience and theoretical learning. Experience of similar organisations or sectors is more valuable than less relevant experience. In the case of an assessment team, not all members need to have all the competencies – it is the team as a whole that is qualified.</i>	✓			See above.	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p><i>If the capability of the assessor or assessment team is not immediately obvious, the CAE should document how they used professional judgement to decide whether this is sufficient to carry out the external assessment.</i></p> <p><i>If the assessor or assessment team has any real or apparent conflicts of interest with the organisation, this should be clearly explained to the board, and safeguards should be put in place to minimise the effect of this on the conduct of the external assessment.</i></p> <p><i>Conflict of interest may include, but is not limited to, being a part of or under the control of the organisation to which the internal audit activity belongs.</i></p>					
115	<p>Has the CAE agreed the scope of the external assessment with an appropriate sponsor, such as the chair of the Governance & Audit Committee, the CEO or the chief executive?</p> <p><i>The CAE should also agree this scope with the external assessor or assessment team.</i></p>	✓			As determined by the Standard.	-
	1312 Conclusion	✓			N/A	
	<i>1320 Reporting on the Quality Assurance and Improvement Programme</i>					
116	<p>Has the CAE reported the results of the QAIP to senior management and the board?</p> <p>Note that:</p>	✓			<p>Annually.</p> <p>This report for 2021/22, to be considered by the Governance & Audit Committee in March 2022..</p>	23,26,41

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>a) the results of both external and periodic internal assessment must be communicated upon completion</p> <p>b) the results of ongoing monitoring must be communicated at least annually</p> <p>c) the results must include the assessor's or assessment team's evaluation with regards to the degree of the internal audit activity's conformance with the PSIAS.</p>				Progress against action plan also reported to the Governance & Audit Committee (March 2022)..	
117	Has the CAE included the results of the QAIP and progress against any improvement plans in the annual report?	✓			Included in the report to this meeting (March 2022) and Annual Report (last published June 2021).	27
	1320 Conclusion	✓				
	<i>1321 Use of 'Conforms with the International Standards for the Professional Practice of Internal Auditing'</i>					
118	Has the CAE stated that the internal audit activity conforms with the PSIAS only if the results of the QAIP support this?	✓			Stated in each audit report (Front cover)	20
	1321 Conclusion	✓				
	<i>1322 Disclosure of Non-conformance</i>					
119	Has the CAE reported any instances of non-conformance with the PSIAS to the board?	✓			N/A. This report shows conformance.	-
120	Has the CAE considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?	✓			Would do if relevant.	-
	1322 Conclusion	✓				
	Performance Standards					

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	2000 Managing the Internal Audit Activity					
120	Do the results of the internal audit activity's work achieve the purposes and responsibility of the activity, as set out in the internal audit charter and the internal audit activity add value to the organisation and its stakeholders by a) Providing objective and relevant assurance? b) Contributing to the effectiveness and efficiency of the governance, risk management and internal control processes?	✓			Through the audit plan, as reported in the annual report. Audit plan is based on the Council's priorities. Audit reports contain actions for improving effectiveness and efficiency. Additional advisory work and presence on project groups requested by management.	3,4,27
	2000 Conclusion	✓				
	<i>2010 Planning</i>					
121	Has the CAE determined the priorities of the internal audit activity in a risk-based plan and are these priorities consistent with the organisation's goals?	✓			RBIA in place. Strategic and operational audit plan consistent with the organisations objectives as included in the Council Plan.	3,4,4a 31
122	Does the risk-based plan take into account the requirement to produce an annual internal audit opinion?	✓			Strategic and operational plan designed to provide evidence needed for annual opinion.	3,4,4a
123-25	Does the risk-based plan incorporate or is it linked to a strategic or high-level statement of: a) How the internal audit service will be delivered? b) How the internal audit service will be developed in accordance with the internal audit charter? c) How the internal audit service links to organisational objectives and priorities?	✓ ✓ ✓			Sections a & c are included within the Strategic Plan.	4a

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
126	Does the risk-based plan set out how internal audit's work will identify and address local and national issues and risks?	✓			Strategic Plan includes how the plan was developed, including links to risk management.	4a
127	In developing the risk-based plan, has the CAE taken into account the organisation's risk management framework and relative risk maturity of the organisation?	✓			Risk management framework assessed by internal audit. Audit Universe given audit risk/priority ratings.	4a
128	If such a risk management framework does not exist, has the CAE used his or her judgement of risks after input from senior management and the board and evidenced this?	N/A	N/A	N/A	N/A	
129-131	Does the risk-based plan set out the: a) Audit work to be carried out? b) Respective priorities of those pieces of audit work? c) Estimated resources needed for the work?	✓ ✓ ✓			All included in the plan for 2021/22 & 22/23	3,4
132	Does the risk-based plan differentiate between audit and other types of work?	✓			All work is included within the plan.	3,4
133	Is the risk-based plan sufficiently flexible to reflect the changing risks and priorities of the organisation?	✓			The plan is reviewed quarterly and updated to reflect emerging issues. .	3,4
134	Does the CAE review the plan on a regular basis and has he or she adjusted the plan when necessary in response to changes in the organisation's business, risks, operations, programmes, systems and controls?	✓			The plan is subject to review throughout the year, with amendments reported to the Governance & Audit Committee. The impact of COVID pandemic has also been reported to the Governance & Audit Committee, include the work Internal Audit has been involved in during this period.	-
135	Is the internal audit activity's plan of engagements based on a documented risk assessment?	✓			The Council's strategic and operational risks are assessed and used in audit planning, The risk register forms part of the planning process.	3,4,4a

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
136	Is the risk assessment used to develop the plan of engagements undertaken at least annually?	✓			The Council's strategic and operational risks are usually assessed at least annually. However during the pandemic there was a regular review of the emergency and recovery risk registers.	-
137-140	In developing the risk-based plan, has the CAE also considered the following: a) Any declarations of interest (for the avoidance for conflicts of interest)? b) The requirement to use specialists, e.g. IT or contract and procurement auditors? c) Allowing contingency time to undertake ad hoc reviews or fraud investigations as necessary? d) The time required to carry out the audit planning process effectively as well as regular reporting to and attendance of the board, the development of the annual report and the CAE opinion?	✓ ✓ ✓ ✓			a) Considered in strategic and assignment planning. b) Considered in strategic and assignment planning. c) Included in the plan. d) Annual audit plan based on available time calculations which take into account planning and reporting processes. The Internal Audit, Performance & Risk is not allocated any audit engagements, ensuring appropriate time for strategic activities including planning and reporting,	3,4,4a 49
141	In developing the risk-based plan, has the CAE consulted with senior management and the board to obtain an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes?	✓			Consultation takes place with senior management whilst producing the audit plan. Governance & Audit Committee views also taken into account.	-
142	Does the CAE identify and consider the expectations of senior management, the board and other stakeholders for internal audit opinion and any other conclusions?	✓			During audit planning.	-
143	Does the CAE take into consideration any proposed consulting engagement's potential to improve the management of risks, to add value and to improve the organisation's operations	✓			All proposed consulting work is considered before it is accepted.	-

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	before accepting them?					
144	Are consulting engagements that have been accepted included in the risk-based plan?	✓			Added to the plan and reported to the Governance & Audit Committee.	3,4
	2010 Conclusion	✓				
	<i>2020 Communication and Approval</i>					
145	Has the CAE communicated the internal audit activity's plans and resource requirements to senior management and the board for review and approval?	✓			Reported to Chief Officer Team and Governance & Audit Committee. Resource level supported by senior management and Governance & Audit Committee. This is evidenced in committee meeting minutes.	-
146	Has the CAE communicated any significant interim changes to the plan and/or resource requirements to senior management and the board for review and approval, where such changes have arisen?	✓			Updated to Governance & Audit Committee as and when.	-
147	Has the CAE communicated the impact of any resource limitations to senior management and the board?	✓			Reported to the Governance & Audit Committee and COT. Annual plan includes possible deferrals.	-
	2020 Conclusion	✓				
	<i>2030 Resource Management</i>					
148	Does the risk-based plan explain how internal audit's resource requirements have been assessed?	✓			Yes.	3,4,4a, 49
149	Has the CAE planned the deployment of resources, especially the timing of engagements, in conjunction with management to minimise disruption to the functions being audited, subject to the requirement to obtain sufficient assurance?	✓			Discussed in planning meetings and planned throughout the year	-
150	If the CAE believes that the level of agreed	✓			Audit plan uses the resources available, sufficient to provide the	-

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	resources will impact adversely on the provision of the internal audit opinion, has he or she brought these consequences to the attention of the board?				audit opinion. May need to bring in specialised external resource for IT reviews. Budget allocation based on historic allocation however if additional resources are required the Governance & Audit Committee will give consideration.	
	2030 Conclusion	✓				
	<i>2040 Policies and Procedures</i>					
151	Has the CAE developed and put into place policies and procedures to guide the internal audit activity? Examples include maintaining an audit manual and/or using electronic management systems.	✓			Policies and procedures are in place. The Audit Manual was last updated in February 2022. The Pentana Audit checklist has been updated during 2021/22 to reflect changes to process and to the Audit Management software system. The Pentana user guide developed for use by auditors is updated regularly as and when changes to the system / processes occur.	6,25 32
152	Are the policies and procedures regularly reviewed and updated to reflect changes in working practices and standards?	✓			See above – updated during 2021 and 2022.	6,25
	2040 Conclusion	✓				
	<i>2050 Coordination</i>					
153	Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?	✓			Reliance placed on external auditors and regulators.	21,43,44
153 a	Does the CAE share information and coordinate activities with other internal and external providers of assurance and consulting services? They may also carry out an assurance mapping exercise or make use of assurance mapping carried out by other assurance providers?	✓			Regular meetings with external auditors. An assurance mapping exercise was undertaken as part of the 2020/21 Strategic Planning process and the subsequent annual planning processes. The 21/22 Annual Plan was presented to the Governance and Audit Committee in March 2021, the 22/23 Annual Plan is due to be considered by the Governance and Audit Committee at their meeting in March 2022.	3,4,4a,
153	Does the CAE meet regularly with the	✓			Regular meetings with external auditors. A Joint Working Protocol	21

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
b	nominated external audit representative to consult on and coordinate their respective audit plans?				is in place with Audit Wales. This was approved by the Governance & Audit Committee in 2017.	
153 c	Where key organisational risks relate to work undertaken through partnerships, the auditor may be able to take assurance from work undertaken by others, or by obtaining assurance directly.				As detailed in the Audit Charter, where the Council enters into a partnership with another organisation the partnerships arrangement will be subject to review, in addition where the Council is the lead authority of a partnership or collaboration the work undertaken will be subject to review by Flintshire Internal Audit. Reliance on work undertaken by others is considered as part of the annual assurance mapping and planning process. In making a decision as to whether reliance can be placed on the work of others we consider the qualifications of the external assurance provider, the basis on which the audit is undertaken (risk based) and the scope of the work undertaken.	2
	2050 Conclusion	✓				
	<i>2060 Reporting to Senior Management and the Board</i>					
154	Does the CAE report periodically to senior management and the board on the internal audit activity's purpose, authority, responsibility and performance relative to its plan?	✓			Quarterly performance reports to Governance & Audit Committee. .Annual report to Governance and Audit Committee in June 2021.	27,29
155	Does the periodic reporting also include significant risk exposures and control issues, including fraud risks, governance issues and other matters needed or requested by senior management and the board?	✓			Major findings reported. In addition, reports provided as requested by the Governance & Audit Committee.	-
156	Is the frequency and content of such reporting determined in discussion with senior management and the board and are they dependent on the importance of the	✓			Standard reporting to Governance & Audit Committee. However, additional reporting would take place if there was sufficient importance and urgency. Major reports dealt with in full and management called to attend AC meetings.	-

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	information to be communicated and the urgency of the related actions to be taken by senior management or the board?					
	2060 Conclusion	✓				
	<i>2070 External Service Provider and Organisational Responsibility for Internal Auditing</i>					
157	Where an external internal audit service provider acts as the internal audit activity, does that provider ensure that the organisation is aware that the responsibility for maintaining and effective internal audit activity remains with the organisation?	N/A	N/A	N/A	N/A	-
	2070 Conclusion	N/A	N/A	N/A	N/A	
	2100 Nature of Work					
	<i>2110 Governance</i>					
158-163	Does the internal audit activity assess and make appropriate recommendations to improve the organisation's governance processes for: a) Making strategic and operational decisions? b) Overseeing risk management and control? c) Promoting appropriate ethics and values within the organisation? d) Ensuring effective organisational performance management and accountability?	✓ ✓ ✓ ✓			Through the completion of the audit plan and communication of findings to management. Through individual assignments and by the input of the Internal Audit, Risk and Performance Manager to the Corporate Governance Working Group.	3,4,4a, 13,14

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>e) Communicating risk and control information to appropriate areas of the organisation?</p> <p>f) Coordinating the activities of and communicating information among the board, external and internal auditors and management?</p>	<p>✓</p> <p>✓</p>				
164	<p>Has the internal audit activity evaluated the design, implementation, and effectiveness of the organisation's ethics-related objectives, programmes and activities?</p> <p>This is an area where the CAE may be able to use other sources of assurance.</p>	<p>✓</p>			<p>Audit work is based on the Council's objectives, priorities and risks and covers some of the areas in the Code of Corporate Governance such as organisational performance management and communication of risk and control information.</p> <p>An audit of Organisational Ethics and Values was undertaken in Autumn 2021 (report issued in Nov 21).</p>	-
165	<p>Has the internal audit activity assessed whether the organisation's information technology governance supports the organisation's strategies and objectives?</p> <p>This is an area where the CAE may be able to use other sources of assurance.</p>	<p>✓</p>			<p>Information technology governance included in the 2022/22 Internal Audit plan.</p>	-
	2110 Conclusion	<p>✓</p>				
	<i>2120 Risk Management</i>					
166-169	<p>Has the internal audit activity evaluated the effectiveness of the organisation's risk management processes by determining that:</p> <p>a) Organisational objectives support and align with the organisation's mission?</p> <p>b) Significant risks are identified and assessed?</p> <p>c) Appropriate risk responses are selected that</p>	<p>✓</p> <p>✓</p>			<p>Risk management included in the audit plan every year.</p> <p>Risks now aligned within the Council Plan. During 2020/21 both emergency and recovery risk registers were established together with supporting risk mitigation statements. These were reviewed in 'real time' by Internal Audit and reported to O&S in</p>	<p>3,4,4a</p> <p>31</p>

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	<p>align risks with the organisation's risk appetite?</p> <p>d) Relevant risk information is captured and communicated in a timely manner across the organisation, thus enabling the staff, management and the board to carry out their responsibilities?</p>	✓			<p>Performance Reports.</p> <p>Internal Audit are currently supporting the role out of the updated Risk Management Framework. An audit of Risk Management was undertaken in Feb / March 2022.</p>	
170 - 175	<p>Has the internal audit activity evaluated the risks relating to the organisation's governance, operations and information systems regarding the:</p> <p>a) Achievement of the organisation's strategic objectives?</p> <p>b) Reliability and integrity of financial and operational information?</p> <p>c) Effectiveness and efficiency of operations and programmes?</p> <p>d) Safeguarding of assets?</p> <p>e) Compliance with laws, regulations, policies, procedures and contracts?</p>	✓			<p>As part of audit planning and the completion of individual audit assignments.</p> <p>Evaluated and reported to O&S in Performance Reports and within specific audits.</p> <p>Sections b to e within specific audits.</p>	3,4,4a
176	<p>Has the internal audit activity evaluated the potential for fraud and also how the organisation itself manages fraud risk?</p>	✓			<p>The Internal Audit department is responsible for the maintenance of the Corporate Anti-Fraud and Corruption Strategy, Fraud Response Plan and Whistleblowing policy. All updated and approved in December 2019. Fraud risks considered for each review / considered at the scoping stage of each audit. A workshop on Whistleblowing has previously been delivered to Social Services at their request.</p> <p>The service takes part in the national fraud initiative's data matching exercise.</p> <p>The service has recently developed a fraud reporting tool which will be available to members of the public and staff in the new</p>	33,34,35 36

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
					financial year (22/23). The service hosts a regional fraud networking group for the six LAs in North Wales.	
177	Do internal auditors address risk during consulting engagements consistently with the objectives of the engagement?	✓			Yes.	-
178	Are internal auditors alert to other significant risks when undertaking consulting engagements?	✓			Any other risks are reported to audit management. It would be the requirement of management to alert audit to emerging risks that would affect our consultancy engagements.	-
179	Do internal auditors successfully avoid managing risks themselves, which would in effect lead to taking on management responsibility, when assisting management in establishing or improving risk management processes?	✓			Terms of engagement are clear from the outset as evidenced by the "scope" Auditors do not take on management responsibility or risk management roles. Reports are produced with the following statement "advice / recommendations are provided without prejudice to the right of Internal Audit to review and make further recommendations at a later date" after providing a consultation service in an area that may be later audited."	39
	2120 Conclusion	✓				
	<i>2130 Control</i>					
180-184	Has the internal audit activity evaluated the adequacy and effectiveness of controls in the organisation's governance, operations and information systems regarding the: a) Achievement of the organisation's strategic objectives? b) Reliability and integrity of financial and operational information? c) Effectiveness and efficiency of operations and programmes? d) Safeguarding of assets? e) Compliance with laws, regulations, policies,	✓ ✓ ✓ ✓ ✓			As part of audit planning and the completion of individual risk based audit assignments.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	procedures and contracts?					
185	Do internal auditors utilise knowledge of controls gained during consulting engagements when evaluating the organisation's control processes?	✓			All relevant knowledge is used.	-
	2130 Conclusion	✓				
	2200 Engagement Planning					
186	Do internal auditors develop and document a plan for each engagement?	✓			Scope Document developed and agreed for each audit, most recently revised July 2021.	39
187-190	Does the engagement plan include the engagement's: a) Objectives? b) Scope? c) Timing? d) Resource allocations?	✓ ✓ ✓ ✓			Standard format that includes all these.	39
191-198	Do internal auditors consider the following in planning an engagement, and is this documented: a) The objectives of the activity being reviewed? b) The means by which the activity controls its performance? c) The significant risks to the activity being audited? d) The activity's resources? e) The activity's operations? f) The means by which the potential impact of risk is kept to an acceptable level? g) The adequacy and effectiveness of the activity's governance, risk management and	✓ ✓ ✓ ✓ ✓ ✓ ✓			All considered and documented in the scope document where relevant. Not all are relevant to each audit.	39

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	control processes compared to a relevant framework or model? h) The opportunities for making significant improvements to the activity's governance, risk management and control processes?	✓				
199-201	Where an engagement plan has been drawn up for an audit to a party outside of the organisation, have the internal auditors established a written understanding with that party about the following: a) Objectives? b) Scope? c) The respective responsibilities and other expectations of the internal auditors and the outside party (including restrictions on distribution of the results of the engagement and access to engagement records)?	✓			NWRWTP – objectives and scope of the audits agreed. Responsibility of IA included in Inter-Authority Agreement. Aura/Newydd - SLA in place.	-
202-204	For consulting engagements, have internal auditors established an understanding with the engagement clients about the following: a) Objectives? b) Scope? c) The respective responsibilities of the internal auditors and the client and other client expectations?	✓ ✓ ✓			Agreed with management at the start of the work. Scope document includes the respective responsibilities of the internal auditors and the client and other client expectations	-
205	For significant consulting engagements, has this understanding been documented?	✓			As part of the scope document.	-
	2200 Conclusion	✓				
	<i>2210 Engagement Objectives</i>					

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
206	Have objectives been agreed for each engagement?	✓			Part of the Scope Document.	39
207	Have internal auditors carried out a preliminary risk assessment of the activity under review?	✓			Where applicable. Strategic and operational risks considered. Carried out at the Scoping Meeting	-
208	Do the engagement objectives reflect the results of the preliminary risk assessment that has been carried out?	✓			Where applicable.	-
209-212	Have internal auditors considered the probability of the following, when developing the engagement objectives: a) Significant errors? b) Fraud? c) Non-compliance? d) Any other risks?	✓ ✓ ✓ ✓			When developing the Scope Document.	-
213	Have internal auditors ascertained whether management and/or the board have established adequate criteria to evaluate and determine whether objectives and goals have been accomplished?	✓			PI's included within the audits.	-
214	If the criteria have been deemed adequate, have the internal auditors used the criteria in their evaluation of governance, risk management and controls?	✓			Part of overall evaluation.	-
215	If the criteria have been deemed inadequate, have the internal auditors worked with management and/or the board to develop appropriate evaluation criteria?	✓			Part of the review and appropriate actions would be put in place.	-
216	If the value for money criteria have been referred to, has the use of all the organisation's	✓			Where referred to. Increased focus on value for money assignments during the year.	50

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	main types of resources been considered; including money, people and assets?					
217	Do the objectives set for consulting engagements address governance, risk management and control processes as agreed with the client?	✓			Yes would be. Objectives agreed with the client.	-
218	Are the objectives set for consulting engagements consistent with the organisation's own values, strategies and objectives?	✓			Yes would be. Objectives agreed with the client.	-
	2210 Conclusion	✓				
	<i>2220 Engagement Scope</i>					
219	Is the scope that is established for the engagement sufficient to satisfy the engagement's objectives?	✓			Recorded in Scope Document	39
220	Does the scope for each engagement include consideration of relevant systems, records, personnel and physical properties?	✓			All include consideration of systems. Others considered when appropriate,	-
221	Does this consideration include areas under the control of outside parties, where appropriate?	✓			NWRWTP – objectives and scope of the audits agreed. Responsibility of IA included in Inter-Authority Agreement. Aura/Newydd - SLA in place.	-
222	Where significant consulting opportunities have arisen during an assurance engagement, was a specific written understanding as to the objectives, scope, respective responsibilities and other expectations drawn up?	✓			N/A	-
223	Where significant consulting opportunities have arisen during an assurance engagement, were the results of the subsequent engagement	✓			N/A	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	communicated in accordance with the relevant consulting Standards?					
224	For a consulting engagement, was the scope of the engagement sufficient to address any agreed-upon objectives?	✓			Scope agreed at the start of the audit.	-
226	If the internal auditors developed any reservations about the scope of a consulting engagement while undertaking that engagement, did they discuss those reservations with the client and therefore determine whether or not to continue with the engagement?	✓			This would be and has been raised with Service managers.	-
227	During consulting engagements, did internal auditors address the controls that are consistent with the objectives of those engagements?	✓			As normal procedure.	-
228	During consulting engagements, were internal auditors alert to any significant control issues?	✓			As normal procedure.	-
	2220 Conclusion	✓				
	<i>2230 Engagement Resource Allocation</i>					
229-231	Have internal auditors decided upon the appropriate and sufficient level of resources required to achieve the objectives of the engagement based on: a) The nature and complexity of each individual engagement? b) Any time constraints? c) The resources available?	✓ ✓ ✓			Planned at start of the year, then amended with detailed planning.	3,4,49
	2230 Conclusion	✓				
	<i>2240 Engagement Work Programme</i>					

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
232	Have internal auditors developed and documented work programmes that achieve the engagement objectives?	✓			Work programmes developed by auditors and reviewed by PAs for each engagement.	-
233-236	Do the engagement work programmes include the following procedures for: a) Identifying information? b) Analysing information? c) Evaluating information? d) Documenting information?	✓			Information, including analysis and evaluation, recorded in the engagement file, held within Pentana.	-
237	Were work programmes approved prior to implementation for each engagement?	✓			Yes. Reviewed by Principal Auditors.	-
238	Were any adjustments required to work programmes approved promptly?	✓			If applicable. By Principal Auditors.	-
	2240 Conclusion	✓				
	2300 Performing the Engagement					
	<i>2310 Identifying Information</i>					
239	Do internal auditors generally identify (sufficient, reliable, relevant and useful) information which supports engagement results and conclusions? a) Sufficient information? b) Reliable information? c) Relevant information? d) Useful information?	✓			Information requested prior to the audit. All working papers and evidence contained within the IA Audit Management Software (Pentana). Standard methodology, trained and experienced staff, files reviewed by Principal Auditors and retained. CAATs (Active Data) used where applicable.	-
	2310 Conclusion	✓				
	<i>2320 Analysis and Evaluation</i>					
240	Have internal auditors based their conclusions	✓			Requirements set out in audit manual. Electronic files contain test	25

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	and engagement results on appropriate analyses and evaluations?				sheets and results. Files reviewed by Principal Auditors and retained. All findings based on evidence. Audit Management Software generates findings based on tests, working papers and evidence.	
241-245	Have internal auditors generally remained alert to the possibility of the following when performing their individual audits, and has this been documented: a) Intentional wrongdoing? b) Errors and omissions? c) Poor value for money? d) Failure to comply with management policy? e) Conflicts of interest?	✓			Requirements set out in audit manual, standard methodology. Electronic files reviewed by Principal Auditors. Auditors are trained and experienced.	25
	2320 Conclusion	✓				
	<i>2330 Documenting Information</i>					
246	Have internal auditors documented the relevant information required to support engagement conclusions and results?	✓			Requirements set out in audit manual. Files reviewed by Principal Auditors.	25
247	Are working papers sufficiently complete and detailed to enable another experienced internal auditor with no previous connection with the audit to ascertain what work was performed, to re-perform it if necessary and to support the conclusions reached?	✓			Requirements set out in audit manual. Files contain test sheets and results, reviewed by Principal Auditors and retained electronically – checklist in place.	25
248	Does the CAE control access to engagement records?	✓			Electronic files used. Security and backup arrangements for the new software approved by ICT before procurement. Each auditor has their own unique user ID, password and security settings.	51
249	Has the CAE obtained the approval of senior management and/or legal counsel as	✓			Yes documents released to AW under their role as external auditors. Documentation has also been provided to the Police as	-

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	appropriate before releasing such records to external parties?				part of investigation. This has only taken place when a Section 29 request is made. This request was referred to the Information Governance Manager for approval. Documentation has also been released as part of Subject Access Requests. This is managed by the Internal Audit, Performance and Risk Manager in conjunction with the Information Governance Manager. To ensure the work of internal audit is not compromised, there have been occasions where the appropriate exceptions have been applied. This has been authorised by the Council Single Information Risk Owner (SIRO).	
250	Has the CAE developed and implemented retention requirements for all types of engagement records?	✓			IA has developed its own Documents Retention document which is included as an Appendix within the Audit Manual.	9,25
251	Are the retention requirements for engagement records consistent with the organisation's own guidelines as well as any relevant regulatory or other requirements?	✓			Retention in line with Flintshire County Council and Data Protection guidelines. As above.	9
	2330 Conclusion	✓				
	<i>2340 Engagement Supervision</i>					
252	Are all engagements properly supervised to ensure that objectives are achieved, quality is assured and that staff are developed?	✓			Supervised by Principal Auditors – scope agreed, work reviewed	-
253	Is appropriate evidence of supervision documented and retained for each engagement?	✓			Recorded in the files in Audit Management software.	-
	2340 Conclusion	✓				
	2400 Communicating Results					
	<i>2410 Criteria for Communicating</i>					
254-	Do the communications of engagement results				Opening meeting held, and included in scoping document.	20,39

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
257	include the following: a) The engagement's objectives? b) The scope of the engagement? c) Applicable conclusions? d) Recommendations and action plans, if appropriate?	✓			Debrief meeting held to discuss all findings. Included in all reports. Recommendations are not made by internal audit. Whilst informal suggestions are made, management are responsible for ensuring appropriate actions are identified and implemented based on the findings articulated to management.	
258	Has the internal auditor discussed the contents of the draft final report with the appropriate levels of management to confirm factual accuracy, seek comments and confirm the agreed management actions?	✓			Standard practice to have a closing meeting with relevant managers and Chief Officer to agree draft report.	-
259	If recommendations and an action plan have been included, are recommendations prioritised according to risk?	✓			Findings prioritised as Red (high), Amber (medium), Green (low).	20
260	If recommendations and an action plan have been included, does the communication also state agreements already reached with management, together with appropriate timescales?	✓			Management actions in response to the findings are included in final report.	20
261	If there are any areas of disagreement between the internal auditor and management, which cannot be resolved by discussion, are these recorded in the action plan and the residual risk highlighted?	✓			Management are free to highlight those findings where they disagree, this is recorded as the management action in Audit Management software (Pentana).	20
262	Do communications disclose all material facts known to them in their audit reports which, if not disclosed, could distort their reports or conceal unlawful practice, subject to confidentiality requirements?	✓			All material known facts disclosed.	-
263	When an opinion or conclusion is issued, are the	✓			Prior communication via the debrief meeting and draft report.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	expectations of senior management, the board and other stakeholders taken into account?				Views considered, but the opinion remains the auditors.	
	When an opinion or conclusion is issued, is it supported by sufficient, reliable, relevant and useful information?	✓			Reports supported by evidence in the file. All working papers reviewed by the Principal Auditors	-
264	Where appropriate, do engagement communications acknowledge satisfactory performance of the activity in question?	✓			Included in report.	20
265	When engagement results have been released to parties outside of the organisation, does the communication include limitations on the distribution and use of the results?	✓			AW only. Status of reports included in communications.	-
266	If the CAE has been required to provide assurance to other partnership organisations, has he or she also demonstrated that their fundamental responsibility is to the management of the organisation to which they are obliged to provide internal audit services?	✓			NWRWTP – Responsibility of IA included in Inter-Authority Agreement. Aura / Newydd – SLA in place	-
	2410 Conclusion	✓				
	<i>2420 Quality of Communications</i>					
267	Are internal audit communications generally accurate, objective, clear, concise, constructive, complete and timely?	✓			Aim for all of these, through specified report format, audit manual requirements, training and experience, review of files and reports. Assurance opinion reviewed in Sept 2019 to ensure it remained appropriate.	-
	2420 Conclusion	✓				
	<i>2421 Errors and Omissions</i>					
268	If a final communication has contained a significant error or omission, did the CAE	✓			The report would be re-issued with updated information.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	communicate the corrected information to all parties who received the original communication?					
	2421 Conclusion	✓				
	<i>2430 Use of 'Conducted in Conformance with the International Standards for the Professional Practice of Internal Auditing'</i>					
269	Do internal auditors report that engagements are 'conducted in conformance with the PSIAS' only if the results of the QAIP support such a statement?	✓			Included in all reports (Front Page).	20
	2430 Conclusion	✓				
	<i>2431 Engagement Disclosure of Non conformance</i>					
270-272	Where any non-conformance with the PSIAS has impacted on a specific engagement, do the communication of the results disclose the following: a) The principle or rule of conduct of the Code of Ethics or Standard(s) with which full conformance was not achieved? b) The reason(s) for non-conformance? c) The impact of non-conformance on the engagement and the engagement results?	N/A	N/A	N/A	N/A. Not happened.	-
	2431 Conclusion	N/A	N/A	N/A	N/A	
	<i>2440 Disseminating Results</i>					
273	Has the CAE determined the circulation of audit reports within the organisation, bearing in mind confidentiality and legislative requirements?	✓			Reports issued to Chief Officers, relevant managers and individuals responsible for the implementation of agreed actions.	-

Flintshire Internal Audit

Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
274	Has the CAE communicated engagement results to all appropriate parties?	✓			Through debrief meetings, draft and final reports.	-
275-277	Before releasing engagement results to parties outside the organisation, did the CAE: a) Assess the potential risk to the organisation? b) Consult with senior management and/or legal counsel as appropriate? c) Control dissemination by restricting the use of the results?	✓			AW only for Flintshire Audit reports. NWRWTP and Clwyd Pensions Fund reports seen by senior management before they are issued.	-
278	Where any significant governance, risk management and control issues were identified during consulting engagements, were these communicated to senior management and the board?	✓			Included in reports and issued to Chief Officers. Also reported to Governance & Audit Committee, in summary or in total.	-
	2440 Conclusion	✓				
	<i>2450 Overall Opinion</i>					
279	Has the CAE delivered an annual internal audit opinion?	✓			Annual Report.	27
280	Does the annual internal audit opinion conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control?	✓			Annual Report includes these opinions. The opinion for 2020/21 (reported in June 2021) included the impact of the pandemic and confirmed reliance was placed on direct assurance and the alternative work undertaken by the service during April to September 2020. The opinion for 21/22 will be reported to the Governance and Audit Committee in June 2022.	27
281	Does the annual internal audit opinion take into account the expectations of senior management, the board and other stakeholders?	✓			Expectations taken into account, but it remains the audit opinion.	27
282	Is the annual internal audit opinion supported by sufficient, reliable, relevant and useful	✓			Built up from all reports in the year and for 2021/22.	27

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	information (having regard to the answers to questions on PSIAS 2300)?					
283-286	Does the communication identify the following: a) The scope of the opinion, including the time period to which the opinion relates? b) Any scope limitations? c) The consideration of all related projects including the reliance on other assurance providers? d) The risk or control framework or other criteria used as a basis for the overall opinion?	✓			All included in the Annual Report.	27
287	Where a qualified or unfavourable annual internal audit opinion is given, are the reasons for that opinion stated?	N/A	N/A	N/A	N/A to date. If this were the case, reasons would be included and the Governance & Audit Committee fully briefed.	27
288	Has the CAE delivered an annual report that can be used by the organisation to inform its governance statement?	✓			Used and quoted in the AGS.	27,42
289-299	Does the annual report incorporate the following: a) The annual internal audit opinion? b) A summary of the work that supports the opinion? c) A disclosure of any qualifications to the opinion? d) The reasons for any qualifications to the opinion? e) A disclosure of any impairments or restriction in scope? f) A comparison or work actually carried out with the work planned?	✓ ✓ ✓ ✓ ✓ ✓			Yes to all (where applicable – see above)	27

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	g) A statement on conformance with the PSIAS? h) The results of the QAIP? i) Progress against any improvement plans resulting from the QAIP? j) A summary of the performance of the internal audit activity against its performance measures and targets? k) Any other issues that the CAE judges is relevant to the preparation of the governance statement?	✓ ✓ ✓ ✓ ✓				
	2450 Conclusion	✓				
	2500 Monitoring Progress					
300	Has the CAE established a process to monitor and follow up management actions to ensure that they have been effectively implemented or that senior management have accepted the risk of not taking action?	✓			Action tracking in operation for all actions using audit software which gives direct access to managers to update and monitor progress. Managers are required to provide evidence to support implementation which is validated by auditors before actions are closed on the system. Monthly reports issued to management on outstanding actions. All high risk reports are followed up and a new report is produced based on follow up testing performed. Also some follow up reviews. Managers called to Governance & Audit Committee if inadequate action. Action tracking report to Chief Officers monthly and to each Governance & Audit Committee.	5,40
301	Where issues have arisen during the follow-up process, has the CAE considered revising the internal audit opinion?	✓			All high risk reports are followed up and a new report is produced based on follow up testing performed.	40
302	Do the results of monitoring management actions inform the risk-based planning of future	✓			Included in planning for the year.	-

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Ref	Conformance with the Standard	GC	PC	DNC	Evidence	Ref to Evidence
	audit work?					
303	Does the internal audit activity monitor the results of consulting engagements as agreed with the client?	✓			At a later time by a different auditor, to ensure independence is maintained.	-
	2500 Conclusion	✓				
	2600 Communicating the Acceptance of Risks					
304	If the CAE has concluded that management has accepted a level of risk that may be unacceptable to the organisation, has he or she discussed the matter with senior management?	✓			Where management has disagreed with a finding, this is identified via the final report to senior management.	-
305	If, after discussion with senior management, the CAE continues to conclude that the level of risk may be unacceptable to the organisation, has he or she communicated the situation to the board?	✓			If they occurred any risks accepted by management would be detailed in the annual audit plan.	-
	2600 Conclusion	✓				