



# Strategy for Internal Audit

2013/14 – 2015/16

**For presentation at the Audit Committee meeting of 13<sup>th</sup> March, 2013**

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## 1 Introduction

### 1.1 Overall Approach

This strategy sets out the approach we have taken to develop the internal audit plan for 2013 / 2016.

### 1.2 The Purpose and Function of Internal Audit

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

(Chartered Institute of Internal Auditors)

Our professional responsibilities as internal auditors are set out in the International Standards for the Professional Practice of Internal Auditing, published by the Chartered Institute of Internal Auditors (CIIA) in the UK and Ireland.

This definition and the standards form the basis of the new Public Sector Internal Audit Standards which will apply during the course of this strategy.

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

## 2 Developing the Internal Audit Strategy

### 2.1 Developing the Strategy and the Detailed Plan for 2013/16.

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

### 2.2 To develop the strategy for internal audit, we have considered the following:

- The core objectives of the organisation (as agreed by the Cabinet) and the specific risks associated with those objectives;
- The Strategic Assessment of Risks and Challenges,
- Areas of concern or requests for coverage from management and the Audit Committee;
- Areas where external audit will wish to place reliance on the testing performed by internal audit;
- Other sources of assurance available to the organisation;
- Any recent significant changes within the organisation and its operations;
- Regulatory requirements for internal audit coverage;
- The timing for each internal audit review to maximise the benefit of assurance provided; and
- Results of previous internal audit coverage.

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

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

- a contingency allocation, which will only be utilised should the need arise, for example, for unplanned and ad-hoc work;
- an audit management allocation, used at Audit Manager and Principal Auditor level for quality control, internal and external liaison and for preparation for and attendance at Audit Committee;
- an allocation for investigations into potential fraud.

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

The commentary in the following sections is intended to highlight key areas of the plan, and particularly to explain new areas of work. Comments refer particularly to areas that are proposed for coverage in 2013/16.

### **3 Corporate**

- 3.1 In 2013/14 the department will concentrate on contributing to major areas of development within the Authority through involvement in Flintshire Futures projects and Lean Team work.
- 3.2 We will continue to conduct work in support of the Annual Governance Statement which includes reviewing the effectiveness of the Authority's risk management processes.
- 3.3 We will examine performance information to give assurance on the accuracy of performance that is reported.
- 3.4 We will review the business cases for collaborative work projects and review the performance and self assessment of partnerships.
- 3.5 We will complete reviews of the collaborations where Flintshire is the lead authority (Taith and NWRWTP) to ensure statutory requirements are met.

### **4 Finance**

- 4.1 A key area of work for the Authority is the continuing development of a robust Medium Term Financial Strategy and Plan. We will review the risks identified in the strategic assessment of risks and challenges.
- 4.2 We will continue to review housing benefits and council tax/NNDR with the focus for this year being the changes to the payment of council tax benefits.
- 4.3 The previous review carried out of the corporate grants register will be up followed later this year following the changes introduced as part of the finance function review.
- 4.4 Following the implementation of the new cash management system (CIVICA) a review will be carried out of the operational controls together with compliance issues associated with the PCI/DSS requirements.

- 4.5 Financial management and control issues raised in the SARC will be considered, the budget setting process will also be included within this review.
- 4.6 The audit of key financial systems will continue to be a focus of our assurance work for external audit. Key control reviews will be carried out for all core financial systems with continuing close liaison with our external auditors to ensure coverage levels meet their requirements.
- 4.7 New policies have been introduced for both Treasury Management and Corporate Debt together with the introduction of a new insurance strategy; we intend to review compliance issues associated with all of these.
- 4.8 We will also undertake reviews of pensions investments and the administration of the Clwyd Pension Fund.

## **5 Legal and Democratic Services**

- 5.1 We will assist the Information Commissioner in his review of Data Protection within Flintshire in the coming year. We will also follow up on any findings of the inspection later in the year.
- 5.2 The use of counsel will be reviewed to ensure proper process is followed.
- 5.3 A compliance review will be carried out of the controls in place to ensure court deadlines are met.

## **6 Human Resources and Organisational Development**

- 6.1 Payroll system continues to be included annually as part of the on-going need to review systems which are the subject of external regulation. Separate reviews of the Payroll system will include salary overpayment, overtime payments and the new auto enrolment of pensions.
- 6.2 A review is to be carried out of absence management. The review will include establishing the reasons for any non compliance with policy.
- 6.3 Following the implementation of Single Status a post implementation review will be carried out. A separate examination will include a review of Honorariums, Acting Up and Ex Gratia payments to made post implementation to ensure compliance with the Single Status agreement.
- 6.4 We will also undertake a review on Corporate Training and Development to ascertain whether the needs of the Council are being met.
- 6.5 Reviews are also planned of equalities (capture of data), Staff Induction and i-Trent expenses.

## **7 Information and Communications Technology, Procurement and Customer Services**

- 7.1 The security arrangements of the School's Moodle will be examined to provide assurance its users are safeguarded.
- 7.2 With the increasing use of mobile electronic devices an analysis of the usage, allocation, procurement and contract monitoring for such devices will take place to ensure value for money is achieved.

- 7.3 Following the roll out of the P2P electronic procurement system, we will examine the effectiveness of the controls and procedures in place.
- 7.4 Corporate complaints are a risk to the Council. New protocols for handling complaints have recently been implemented. Our review will determine the effectiveness and compliance with such protocols.
- 7.5 A review on the operational procedures in place at Flintshire connects will be carried out before further roll out of the service to other locations within the Authority.

## **8 Lifelong Learning**

- 8.1 Pupil/Student transport will be reviewed to establish if savings identified in the regional procurement review have been realised.
- 8.2 As in previous years time has been assigned to carry out reviews of grant claims as required by the Wales Audit Office.
- 8.3 The operational controls over the collection of income will be reviewed in the leisure service. The focus of the review will be on those centres with new and improved facilities.
- 8.4 We will continue to focus our school based reviews on risks identified from the annual self assessment. We will also target schools who have not completed their assessment.
- 8.5 The procedures in place for the opening and closure of schools will be reviewed this will include asset transfers/disposals and induction procedures for new staff.
- 8.6 The operation of the families first initiative will be the subject of an operational review.

## **9 Community Services**

- 9.1 A review will be carried out to verify the integrity of the property masterfile data. The review will include consistency comparisons with other databases and the access controls in place.
- 9.2 The impact of the Welfare Reform Bill will be considered and our ability to meet our statutory obligations within the Homelessness legislation.
- 9.3 The contracting arrangements in place with external providers will be reviewed, particularly contracts for capital programme works.
- 9.4 We will review the new private rented sector loan scheme and the strategy for private sector renewals and improvements.
- 9.5 A review will be carried out on the Disability Service. The focus on this review will be the transition between the Children and Adult team to ensure a seamless transition.
- 9.6 Following the CSSIW inspection on Protection of Vulnerable Adults (POVA) a follow up review will be carried out to evaluate progress against the implementation of recommendations.
- 9.7 PARIS is the Council's electronic information system that supports professionals within Social Care. Our review will examine those modules implemented to ensure reliance can be placed on the accuracy of data and the efficiency of the system.

- 9.8 A cross cutting review between Children and Adult Services will be performed out on the commission of care to ensure value for money is maximised and appropriate contractual arrangements exist.
- 9.9 Following the implementation of the new Client Finance software, a review will be carried out to ensure the Council's Clients finances are safeguarded through the operational procedures in place.

## 10 Environment

- 10.1 The strategic risk register identifies a number of risks assigned to the Environment Directorate. In addition to the strategic risks we considered the operational risks identified in the Directorate Service Business Plans when drawing up our internal audit plan for the year. To address this, reviews will be performed on the Integrated and Public Transport Infrastructure – Bus service and Minerals and Waste Planning.
- 10.2 Waste Management has experienced significant disruption recently with considerable work being undertaken by the department. On completion, we will examine the effectiveness of the new procedures and contractual arrangements in place.
- 10.3 An analysis of fees and charges within the Environment Directorate will be carried out to ensure the fees are comparable with other local authorities and procedures are robust to collect income due.
- 10.4 Following discussions with Management it was agreed that reviews will be performed in the following areas to ensure effective and efficient operational procedures and controls are in place:
- Industrial Units;
  - Street Scene; and
  - Repairs and Maintenance following the implementation of the P2 system.
- 10.5 Regeneration is a key priority of the Authority and our review will determine whether the Council's objectives are being considered during the planning approval process.

## 11. Contract Audit

- 11.1 A contract audit will be performed on the new build / amalgamation of the schools in Shotton to evaluate and verify the appointment of contractors and compliance within the Council's Contract Procedure Rules.

## 12 Other Areas

- 12.1 We propose an annual allocation in the region of 500 days, to allow for a range of important activities including:
- Anti-fraud initiatives
  - Investigations
  - Ad-hoc requests for support
  - Follow up reviews

- Regional liaison and collaboration with other Internal Audit departments

## 13 Resources

- 13.1 The resources required to deliver the proposed plans are summarised in Appendix A, which demonstrates that an annual allocation of around 1450 productive working days is required in 2013/14. This is around 100 days less than last year, and reflects the fact that the department is running with a vacancy. The plan will be delivered by the Flintshire in house team.
- 13.2 As a result of the major investigation in 2012/13 which has not been finalised the number of days provided for investigations has increased to 300.
- 13.3 The role of internal audit within the Authority is changing with more emphasis on advisory / consultancy work, in particular Flintshire Futures and the Lean Teams, and on collaborations / partnerships. This is reflected in the plan. However, this will not impact on the completion of the core regulatory and risk based work completed by the team.
- 13.4 Projects planned for the second and third years of the plan are indicative and may change. Therefore the number of days for those projects has not been completed at this time. The days can be allocated in later planning cycles according to the current priorities.
- 13.5 The analysis shows the breakdown between the category of work undertaken within the directorates.

## 14 Considerations Required of the Audit Committee

- Does the Strategy for Internal Audit (as set out at Appendix A) cover the organisation's key risks as they are recognised by the Audit Committee?
- Does the audit strategy include all those areas that the Audit Committee would expect to be subject to internal audit coverage, both in terms of our professional responsibilities as well as covering areas of concern flagged by management?
- Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?
- Does the detailed internal audit plan for the coming financial year reflect the areas that the Audit Committee believe should be covered as priority?



## CORPORATE

### Risk Based Coverage:

Risks / Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Governance</b>					
4	Risk Management. Effective corporate systems for risk management and business continuity	To provide assurance to Directors and members that the Authority has effective arrangements for risk management and business continuity management and that risks identified by the Authority are being effectively managed.	10	X	X
<b>Council Leadership</b>					
CL14	NWRWTP	To provide an opinion to the Joint Committee and FCC on governance, risk management and the effectiveness of controls.	20	X	X
CL15	Theatre Clwyd	To provide assurance on the effective and efficient use of funding	10		

### Coverage for External Audit Reliance or to fulfil Regulatory Requirements:

Systems	Source of Requirement	2013 /14	2014 /15	2015 /16
Performance Information	To provide assurance that the reporting of performance is accurate	5	X	X

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Lean Team	Follow up of review on the implementation of recommendations	5		
Taith	To provide an opinion to the Joint Committee and FCC on governance, risk management and the effectiveness of controls.	10		

### Advisory / Consultancy work:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Flintshire Futures	Participation in project with the Flintshire Futures teams.	10	X	X
Corporate Governance	Continuing participation in CGWG, provision for additional work as necessary	10	X	X
Collaborations	Review the rigour of business cases to ensure the collaborations are of benefit to Flintshire	10		
Local Partnerships	Identify all partnerships and governance arrangements, work with PPPU on performance and the rigour of self assessment	10		

<b>Total</b>	<b>100</b>		
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## FINANCE

### Risk Based Coverage:

Risks/ Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Governance</b>					
CG06	Medium Term Financial Strategy and Plan	Follow up previous audit report, taking into account developments of the strategy.	5		
CG07	Financial Management and Control	Review of financial reporting and management accounts, including budget setting.	15		

### Coverage for External Audit Reliance or to fulfil Regulatory Requirements:

Systems	Source of Requirement	2013 /14	2014 /15	2015 /16
Main Accounting	Key control reviews - General Ledger, Accounts Receivable, Accounts Payable, General Ledger feeder systems	30	X	X
Housing Benefit	To satisfy external requirements of Department of Work and Pensions. Council Tax Benefit will change under Welfare Reform	20	X	X
Council Tax and NNDR	Key Control review	20	X	X

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Corporate Debt Management	Systematic audit of debt management and enforcement arrangement	15		
CIVICA – new cash management system	System in place from March 2013, covering all payment types in all cash offices, website and phone payments. Review to include PCI DSS compliance, consistent procedures / online payments / interface with masterpiece and key business systems	15		
Corporate Grants	Follow up review		X	
Insurance	New management arrangements. Review progress re insurance strategy		X	
Capital Programme	Review capital programme strategy. To review the integration of capital and revenue funding, in order to achieve Council objectives		X	
Treasury Management	To verify that effective Treasury Management arrangements are in operation which ensure the security of the Councils cash, following the transfer of the function to Corporate Finance in 2012/13	10		
Fees and Charges	To review the implementation of the new Policy, which is being developed		X	

<b>Total</b>	<b>130</b>		
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## PENSION FUND

### Coverage for External Audit Reliance or to fulfil Regulatory Requirements:

Systems	Source of Requirement	2013 /14	2014 /15	2015 /16
Pensions Administration and Contributions	External audit to place reliance on testing undertaken by internal audit. Verification of the contributions made from admitted bodies	15	X	X

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Pensions Investment Management and Accounting	To verify that effective Treasury Management arrangements are in operation which ensure the security of the Pension Fund cash	15	X	X

<b>Total</b>	<b>30</b>		
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## LEGAL AND DEMOCRATIC SERVICES

Risks / Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Governance</b>					
CG23	Data Protection	Assist with ICO inspection and carry out follow up of findings later in the year	15		

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Electoral Register	Review procedures and processes in relation to the maintenance of an accurate and up to date register			X
Legal Counsel	Review of the use of Counsel	10		
Freedom of information / EIR	To review compliance with external regulation		X	
Court Dates	Review procedures for ensuring court deadlines are met	10		
Document Sealing	Review sealing of documents process and security of seals		X	

<b>Total</b>	<b>35</b>		
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## HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

### Coverage for External Audit Reliance or to fulfil Regulatory Requirements:

Systems	Source / Rationale	2013 /14	2014 /15	2015 /16
Payroll & HR System	Regulatory annual audit. Including auto enrolment of pensions. Forms part of the overall external audit opinion on the application of controls.	20	X	X

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Absence Management and Return to Work	To review sickness returns, triggers, long-term absences, referrals to Occupational Health, return to work interviews, and use of management information	15		
Criminal Records Bureau	Review CRB compliance in the light of the HR service review.		X	
Corporate Training	To look at how training needs are being met, both internally and through the use of external training providers	20		
Occupational Health	Examine the partnership agreement between FCC and WBC, including the effectiveness of the OPASS system		X	
Equalities	Review issues around the capture of the data required including the use of self service	5		
Staff Induction	Compliance review of staff inductions by managers / corporate induction.	15		
Honorariums, Acting up allowances and ex-gratia payments	Following single status, review compliance against policy	15		
Overtime payments	Ensure overtime payments are accurate and in accordance with the pay structure	10		
Car Allowances	Following single status review car allowances		X	
Salary overpayments	Compliance review following the implementation of new procedures	10		
Teachers Pay	Joint review with Lifelong Learning – harmonisation of procedures		X	
I Trent - expenses	Systems review of expenses module	10		

### Advisory / Consultancy Work:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Implementation of Single Status	Continuing work on the implementation of Single Status. Review the processes engaged in the costing of the Pay Model	20		
I Trent - developments	Advisory on future developments e.g. training module	5		
Agile working	Advice / consultancy on agile working	5		

<b>Total</b>	<b>150</b>		
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## INFORMATION AND COMMUNICATIONS TECHNOLOGY

### Risk Based Coverage:

Risks / Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Governance</b>					
9	IT Governance	Project Review the governance arrangements in place for ICT projects		X	

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Disposal of ICT equipment	Examine arrangements for the disposal of both hardware and software.		X	
Moodle	Review Moodle security arrangements	15		
Wireless Security	Review operational controls / security arrangements.			X
Mobile devices / usage	Analysis of usage and allocation of mobile phones / devices, procurement, contracts, monitoring and billing arrangements to ensure value for money is achieved	15		
Server Licensing	Review arrangements for ensuring current server licences are in place and value for money is achieved	10		
Agile working	Post implementation review on the effectiveness of controls and compliance with policies and procedures			X
<b>Total</b>		<b>40</b>		

## PROCUREMENT AND CUSTOMER SERVICES

### Risk Based Coverage:

Risks / Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Governance</b>					
18	P2P System	System based audit on the control environment within the new P2P system	20		
13	Flintshire Connects	Review of the systems in place.	5		

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Contract Procedure Rules	Compliance with updated CPRs following the implementation of P2P and E Sourcing		X	
E Sourcing	Examine compliance and effectiveness of E Sourcing		X	
Credit Cards	Examine the effective use and monitoring arrangements in place for corporate credit cards		X	
Corporate Complaints	Review the effectiveness and consistency of the new protocols across the authority and the effect these have on the achievement of the KPIs	10		
<b>Total</b>		<b>35</b>		

## LIFELONG LEARNING

### Coverage for External Audit Reliance or to fulfil Regulatory Requirements:

Systems	Source of Requirement	2013/ 14	2014/ 15	2015/ 16
Grants	WAG requirement for Internal Audit to review specified grants e.g. community schools	10	X	X

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Leisure Service	Review operational controls over income streams across all centres particularly those with new and improved facilities	20		
Pupil / Student Transport	Eligibility compliance review. Review procedures for regional procurement and whether identified savings are being achieved	15		
Families First	Review of operational controls	10		
School Funds	Follow up review of the implementation of the new procedures	5		

### Advisory / Consultancy work:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Control Awareness Sessions New Heads and Governors	Presentations to Headteachers and Governors to make them aware of control requirements and the audit process	5	X	X

### Schools Audits:

Control and Risk Self-Assessment	Annual assessment of schools control framework	15	X	X
Risk based thematic reviews	Results suggest areas to cover include Assets, Insurance, CCTV and Budgetary Control.	40	X	X
School Closures / Openings	Review control over closure and opening of schools to include transfer of assets, asset disposal, induction procedures, etc.	20		

<b>Total</b>	<b>140</b>			
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## COMMUNITY SERVICES

### Risk Based Coverage:

Risks / Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Council Delivery</b>					
12d	Homelessness	To ensure that the Authority's statutory obligations are being met	15		
19	Travellers Services	Strategy being developed		X	
<b>Community Leadership</b>					
5	Mental Health Team	Examine the partnership, funding, contract and procurement arrangements in place for the team		X	
5	Localities	Review the localities team following their service review		X	

### Other Internal Audit Coverage:

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Supporting People	Moving to regional delivery. Review once embedded		X	
Private Rented Sector	Review the strategy for private sector renewals and improvements. To include new loan scheme.	15		
Housing Maintenance System	Property masterfile data integrity checks; ensure data is consistent with estates asset register. Include review of access controls	20		
Housing Maintenance Contracts	Contracts with external providers particularly those carrying out capital programme works – value for money, tendering, contract management	20		
PARIS system	Examine the effectiveness and reliance of the current module in place and the development of the Finance module	15		
AROSFA – Respite Provision	Establishment review to ensure the operation is effective and efficient		X	
A2A Access Card	Review the effectiveness of the initiative		X	
Client Finances	Following the implementation of new software, examine the processes in place for the payments	10		
Direct Payments	Compliance review, considering the impact Direct Payments have on the Disability services and the Citizen Directed Support agenda		X	
Intake and Reablement	Review the Intake and Reablement Team to ensure efficiency and effectiveness following their service review		X	
POVA	A follow up review of the recommendations made as a result of the CSSIW inspection	5		
Youth Offending Team / Justice Service	Review the service arrangements of the team including funding arrangements		X	
Disability Service	Compliance review on the service and its effect on supported living	20		

Commissioning Team	Review to examine the procurement / contractual arrangements in place to ensure value for money	15		
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**Advisory / Consultancy work:**

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Adoption Services – Partnership Arrangements	Advisory work on the renewal of the Adoption Partnership Agreement	5		

<b>Total</b>	<b>140</b>		
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**ENVIRONMENT**

**Risk Based Coverage:**

Risks/ Source	Risk Area	Auditable Area	2013 /14	2014 /15	2015 /16
<b>Community Leadership</b>					
CL11	Integrated Transport Infrastructure	Review of current bus services in place	15		
<b>Council Delivery</b>					
02	Streetscene	Examine the compliance with standards set, and their effectiveness	20		
4	Planning Control	Compliance review on planning applications		X	

**Other Internal Audit Coverage:**

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Repairs and Maintenance	Review the efficiency of procurement after the introduction of P2P	20		
Industrial Units	Review of the management of the units / return on investment	10		
Income from Fees and Charges	A review of all fees / charges, including benchmarking to ensure appropriate arrangements are in place for income generation	30		
Markets	Examine the effective and efficient operation of the markets		X	
Pest Control	Examine the effectiveness of service delivery, including out of hours provision		X	
Regeneration	Northern Gateway – ensure the Council's objectives are being considered whilst in discussions with the developers	10		
Fleet Management	Examine the effectiveness and implementation of the fleet review		X	
Waste Management	Service review, including the contractual arrangements in place and the sale of products	20		



Concessionary Travel	Compliance review		X	
Minerals and Waste Planning	Regional Team, SLA due to expire in March 2014. Examine the current SLA to ensure fees and charges are appropriate	10		
Communities First	Follow up		X	
<b>Total</b>		<b>135</b>		

## CONTRACT AUDIT

Topic	Source / Rationale	2013 /14	2014 /15	2015 /16
Shotton Schools	New build / amalgamation of schools in Shotton	10		
21 <sup>st</sup> Century Schools	Advisory work – Procurement strategy	5		
<b>Total</b>		<b>15</b>		

## INVESTIGATIONS, PROVISIONS AND DEVELOPMENT

	2013 /14	2014 /15	2015 /16
Pro-active fraud work and NFI	50		
Provision for investigations	300		
Provision for ad-hoc requests from Directorates	70		
Follow up reviews	30		
Audit Development - IDEA	20		
Regional Collaboration	30		
<b>Total</b>		<b>500</b>	

<b>Overall Total</b>		<b>1450</b>		
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