Flintshire Internal Audit

Strategic Plan

2018/19 – 2020/21

CYNGOR **Sir y Fflint**
Flintshire
COUNTY COUNCIL

Contents

Presented to Audit Committee, 21 March 2018

Section One: Introduction

1.1   This document summaries the work undertaken to develop the Internal Audit Strategic Plan for 2018-2021. It covers:

- Role, Responsibilities and Scope of Internal Audit
- Available Resources
- Reporting Arrangements
- Proposed detailed programme of work for 2018/19 and summary of work for 2019/20 – 2020/21

1.2   As required the strategic plan has been prepared in accordance with the mandatory best practice requirements set out in the Public Sector Internal Audit Standards (PSIAS).

1.3   The Council has adopted the PSIAS definition of Internal Auditing:

> *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'.*

1.4   In accordance with PSIAS, the mission of Internal Audit is to 'enhance and protect organisational value by providing risk based and object assurance, advice and insight'.

1.5   In line with these requirements, we perform our internal audit work with a view to reviewing and evaluating risk management, control and governance arrangements that the organisation has in place, and to support the Council in achieving its aims, objectives and priorities set out in the Council Plan.

1.6   The work is designed to enable the Internal Audit Manager to arrive at her year-end annual audit opinion on the adequacy and effectiveness of governance, risk management and the control environment. The Annual Audit Report provides evidence to support the Annual Governance Statement.

1.7   As required by the PSIAS, the Internal Audit Service is delivered and developed in accordance with the Internal Audit Charter. The Charter defines the role, scope, independence, authority, and responsibility of the Internal Audit Service. The Council has formally agreed these provisions and sets out the Internal Audit Charter in Section 29.1 of the Council's Constitution.

Section Two: Role, Responsibilities and Scope

2.1   Role and Responsibilities of Internal Audit

- Review and develop the Council's governance processes.
- Assist in the development of an effective internal control environment.
- Provide advice, consultancy and insight on all operations within the Council and provide added corporate value.
- Evaluate the effectiveness of the Council's internal control, risk management and governance arrangements by providing independent and objective assurance to management and Audit Committee.

2.2   Scope of Internal Audit

- Covers the entire control environment within the Council including both financial and non-financial systems.
- Review controls that protect the interests of the Council when dealing with strategic partnerships that the Council has an involvement with.
- Provide an internal audit service to 3rd parties via Service Level Agreements.

2.3   Responsibilities of Management

- To establish and maintain adequate systems of controls and to implement those actions identified by internal audit to improve systems of controls and improve risks. The implementation of agreed action cannot eliminate risk entirely.

2.4   Responsibilities of Audit Committee

- Approve the internal audit Charter
- Approve, but not direct, Internal Audit Strategic Plan.   In approving the plan, consideration has been given to:
    - Does the three year Strategic Plan for Internal Audit (as set out Section Six) reflect the areas that the Audit Committee believe should be covered?
    - Does the first year of the plan reflect the areas that should be prioritised?
    - Is the level of audit resource accepted by the Committee and agreed as appropriate, given the level of assurance required?
- Receive quarterly reports summarising internal audit's work to seek assurance and take action where necessary.
- Make appropriate enquiries of management and the Internal Audit Manager to determine where there are inappropriate scope or resource limitations.
- Receive and consider the Annual Internal Audit Report.

2.5   Responsibilities for Fraud and Corruption

- Undertake investigations into reports of breaches of the Council's regulations or criminal activities i.e. fraud against the Council.
- Undertake investigations of reports from staff, other persons engaged in activities on behalf of the Council, and members of the public, regarding perceived cases of possible breach of rules or regulations, mismanagement, misconduct, or fraudulent abuse of authority.

- Refer to the police suspected criminal activity, in accordance with the Anti-Fraud and Corruption Policy and the Fraud Response Plan.
- Maintain the Council's Anti-Fraud and Corruption Policy, Fraud Response Plan and the Whistleblowing Policy.
- Administer CIPFA's National Fraud Initiative.

Section Three: Resources

3.1   Delivery of the Internal Audit Service

The audit plan will be delivered by experienced and suitably qualified in-house team comprising of 8.3 FTE auditors giving 1440 productive days. The level of resources is considered sufficient to deliver the annual assurance opinion, however it may be necessary to use external resource to deliver more technical ICT audits should the need arise.

Where opportunities arise collaborative working is undertaken with internal audit colleagues from neighbouring authorities to deliver particular audit assignments.

3.2   Resource Requirements

The level of resource requirements has been assessed to ensure the delivery of an effective and efficient internal audit service to the Council. This has been based on the need to provide assurance over:

- Key financial systems
- Risk management, performance management and governance arrangements
- Front line and support services, including schools
- Procurement
- Information Governance
- Provision of advice and consultancy
- Anti-Fraud and Corruption arrangements

Section Four: Reporting Arrangements

4.1   Audit Reports

Following each audit, a draft report is issued to the manager responsible for the area for consideration. The final report issued contains managements' agreed actions to address the audit findings together with a proposed date of implementation. A copy of the report is distributed to the relevant:

- ▪   Service Manager
- ▪   Chief Officer accountable for the implementation of agreed actions

It is the responsibility of management to ensure all agreed actions are implemented.

4.2   Assurance Opinion

Following each audit, an assurance opinion is provided based on the information and evidence obtained during the course of the review. The purpose of the assurance opinion is to provide an assessment of the effectiveness of the risk management, control and governance arrangements in place within the area audited.

The assurance opinions used by internal audit are:

Levels of Assurance	Explanation
Green / Substantial	Strong controls in place
Amber Green / Adequate	Key controls in place but some fine tuning required
Amber Red / Some	Significant improvement in control environment required
Red / Limited	Urgent system revision required

4.3   Reporting to Audit Committee

On a regular basis audit committee receive internal audit progress reports for consideration. These reports identify:
- ▪   Those audits completed during the period together with the assurance opinion given.
- ▪   Progress by management on the implementation of agreed actions.
- ▪   Measurement of internal audits performance against internal performance target and progress against the audit plan.
- ▪   An update on any investigations internal audit is involved with.

Where a Red / limited assurance opinion has been given, the relevant Chief Officer and Service is asked to attend Audit committee to provide further update on progress to address the findings.

4.4   Annual Audit Opinion

An annual report is presented to audit committee for consideration.   This report includes the Internal Audit Manager overall opinion on the effectiveness of the Council's risk management, control and governance arrangements. This opinion forms only one of the sources of assurance to support the Annual Governance Statement.

Section Five: Development of the Strategic Plan

5.1   Requirements of Internal Audit

In accordance with the PSIAS, it is a requirement of the Internal Audit Manager to establish a risk-based audit plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.

5.2   Development and Prioritisation of Audit Coverage

When developing the plan consideration has been given to:

- Results of previous audit work (last audit opinion and time since last audit)
- Any changes to the Council's systems, processes, controls or service delivery
- New and emerging risks affecting the Council
- Priorities within the Council Plan
- Materiality of budget
- The Council's risk management processes
- Senior management's views of risks and priorities within their area of responsibility
- Other sources of assurance
- The requirement to ensure there is sufficient coverage to support an annual audit opinion
- Audit work deferred from 2017/18

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2018/19 together with those annual audits. Audits rated as medium priority will be kept under constant review through formal quarterly meetings with Chief Officers and their management team, Chief Executive and Wales Audit Office. Any new priorities or emerging risks may take precedence over those medium priority audits.

The outline scope for each audit and type of audits undertaken is detailed within the plan.

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

5.3   Alignment of the Audit Plan to the Council's Plan and Strategic Risks

The audit plan has been developed to align audit work to support the priorities within the Council's Plan and strategic risks. Links to both of these are detailed within the plan within Section Six.

5.4   Budgeted Time

To ensure the appropriate resources are allocated for each review, the audit days will be assigned following the scoping meeting.

5.5   Significant Changes to Planned Work

The audit plan will be kept under continuous review through formal quarterly meetings with Chief Officers and their management team, Chief Executive and Wales Audit Office. All will be reported to Audit Committee within the internal audit progress report.

Section Six: Strategic Plan for Internal Audit 2018/19 – 2020/21

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Corporate							
Budget Planning Challenge	Confident Council ST163/197	To provide advice and consultancy on the review of the budget planning challenge and application process.	H	Advisory Note	■		
Business Planning, Risk and Performance Management		To review consistency of Portfolio and Service plans, identification, escalation and mitigation of operational risk and the effectiveness of performance management arrangements.	H	Audit Report	■		
North Wales Residual Waste Project (FCC)		As to provide assurance over the contract management arrangements in place of the project between Flintshire and Wheelabrator Technologies Incorporated (WTI).	H	Audit Report	■		
North Wales Residual Waste Project (Lead)		As Lead Authority provide assurance to the NWRW Committee over the effectiveness of the contract management arrangements in place.	H	Audit Report	■		
Declaration of Interests		To review the effectiveness of the Council's Code of Conduct in relation to declaration of interests and the robustness of the processes in place to support such declaration of interests.	H	TBC	■		
Collaborative / Partnerships Arrangements (CC - Social Services)		Examine the partnership arrangements for the Adoption Service to ensure the Council is achieving value for money and to assess the effectiveness of the Flintshire's processes.	M	Audit Report	■		
Integrated Impact Assessments		Review the effectiveness and application of the IIA.	M	Audit Report	■		
National Grant Funded Schemes	Green Council	The audit will examine the arrangements that the Council has in place to secure value for money from national grant funded schemes.	M	Audit Report	■		
Use of Consultants		Advisory work on the use of Consultants.	Annual	Advisory Note	■	■	■
Voluntary Sector Grants (VSG) - Revised Funding Arrangements		Review the processes in place to ensure VSG are awarded to added value' and 'fit' with the Council priorities.	-	-		■	
Business Continuity		Review the effectiveness of the implementation plans for the Council's business continuity arrangements.	-	-		■	
Welsh Language Standards (WLS)	Confident Council	Assess compliance with WLS.	-	-		■	

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Community & Enterprise							
Welsh Housing Quality Standards (WHQS) Investment Plan	Supportive Council	The review to focus on progress made in achieving the standard and to consider work carried out by the external auditors in this area.	**H**	Audit Report	■		
Deferred Charges on Properties (CC - Governance & Social Services)		Cross cutting review to obtain assurance that charges are placed on properties when required.	**H**	Audit Report	■		
Right to Buy (buyback) / Home Loans		Examine the controls in place around the right to buy (buyback) initiative and the home loan scheme.	**M**	Audit Report	■		
Empty Property (Void) Mgt	Supportive Council	The review will focus on the management of voids and the processes followed to turn the void into available housing stock.	**M**	Audit Report	■		
Travellers	Supportive Council	To review compliance with legislative requirements.	**M**	Audit Report	■		
New Homes - Contract Management	Supportive Council	To review contract compliance and the operational controls within the company.	**M**	Audit Report	■		
Homelessness	Supportive Council	The audit will follow up on the audit carried out in 2016/17 and to also consider any new and emerging issues.	Follow Up	Audit Report	■		
SARTH	Supportive Council	To follow up the previous year's audit.	Follow Up	Audit Report	■		
Disabled Facility Grants (DFGs)	ST157	To follow up the previous year's audit.	Follow Up	Audit Report	■		
Supporting People		The audit to provide assurance on the grant claim preparation and authorisation process.	Annual	Audit Report	■	■	■
Council Tax and NNDR		High level analytical review to assess the effectiveness of internal controls within the Council financial systems. More detailed review work may be carried out depending on the results of the assessment.	Annual	Audit Report	■	■	■
Housing Benefits	ST161	Annual review to assess the effectiveness of internal controls within the Council financial systems. More detailed review work may be carried out depending on the results of the control risk self-assessment. The review will also focus on universal credit and early intervention	Annual	Audit Report	■	■	■
Main Accounting - Accounts Receivable, including Corporate Debt Management		Annual review to assess the effectiveness of internal controls within the Council financial systems. More detailed review work	Annual	Audit Report	■	■	■

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
(CC - People & Finance)		may be carried out depending on the results of the control risk self-assessment					
Communities4work (New)		The controls around the introduction of this new initiative will be considered.	-	-		▪	
Housing Bailiffs		Consider the controls around the use of the in-house service.	-	-		▪	
Housing Maintenance		The audit will focus on the value for money of the managed stores operation and the allocation of labour time charged to jobs.	-	-		▪	
SHARP Project	ST152/157	To follow up review carried out in 2017/18.	-	-		▪	
Customer Services and Contact Centre		Consider the controls in place following the merging of contact centres.	-	-		▪	
Education & Youth							
Risk Based Thematic Reviews	Learning Council	Through the use of a control and risk self-assessment, this annual review focuses on risk areas identified in schools and includes compliance with the performance management policy for schools.	**H**	Audit Report	▪		
School Funds		To review compliance with school fund regulations and consider any potential impact on the school budget and accumulation of funds.	**H**	Audit Report	▪		
School Funding Formula (CC - People & Resources)		The review will verify the calculation used in the distribution of school funding.	**M**	Audit Report	▪		
Pupil Stats - Cross Cutting		The review will focus on the procedures followed for the completion of annual pupil funding numbers. The review will also include the recording of attendance data and any potential safeguarding issues through the manipulation of data.	**M**	Audit Report	▪		
Early Entitlement		To consider the controls around entitlement to early years (up to 3 years old).	**M**	Audit Report	▪		
Education Grants - Including Education Improvement Grant (EIG) & Pupil Development Grant (PDG)	Learning Council	The audit will provide assurance on the grant claim preparation and authorisation process.	Annual	Advisory Note	▪		
Social Media & Internet Safety		Include internet and media safety requirements through incorporation in the annual CRSA exercise.	-	-		▪	

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Schools Admissions Policy and Practice		Review compliance to policy and taking into consideration the potential safeguarding issues if pupil numbers are manipulated.	-	-		■	
Early Help Hub / Families First Programme (CC - Social Services)	ST165	Incorporate with Families First joint initiative with Social services (Craig Macleod). Support for families multi agency including NW Police (safeguarding).	-	-		■	
Young Peoples Council Delivery Plan	Learning Council	To review progress made in implementing the plan.	-	-		■	
Governance							
Digital Strategy	Connected Council	The review will determine whether all digital customers are identified.	H	Audit Report	■		
Cloud Computing		Establish cloud usage in the Authority and controls in place to protect our data.	H	Audit Report	■		
Procurement - Contract Monitoring (Joint Working - Denbighshire)		Review the effectiveness of the contract monitoring arrangements in place.	H	Audit Report	■		
Deferred Charges on Properties (CC - Social Services & Community & Enterprise)		Cross cutting review to obtain assurance that charges are placed on properties when required.	H	Audit Report	■		
Online Transactions (Digital Strategy) (CC - Org Change 1)	Connected / Confident Council	To provide advice and support on the development towards online transactions. The review will focus on ensuring all services with potential digital delivery are captured and provide assurance on the payment processing procedures.	H	Audit Report	■		
Members Allowances		Review the payment of member's allowances in accordance with policy.	M	Audit Report	■		
Procurement of Hardware & Software		Review procurement arrangements across all portfolios.	M	Audit Report	■		
GDPR		Review compliance following the introduction of the new GDPR regulation.	Annual	Audit Report	■		
Community Benefits	Connected Council	Ensure community benefits is embedded in all service provision.	-	-		■	

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Organisational Change 1							
ADM - New	Connected Council	To review the controls over the final transfer and initial operation of Aura, NEWydd and HFT.	H		▪		
Clwyd Theatre Cymru (CTC)	Connected Council	CTC is unique in that it is one of the few theatres which is looked after by the authority and as such needs to remain accessible to all. The review will consider whether the Theatre has maximised its income, taking into account the quality of service delivery, pricing (ticket prices) and remaining accessible to all. Controls over the incorporation of the music service will be considered together with funding received through the arts and education network (approx. £200k).	H	Audit Report	▪		
Online Transactions (Digital Strategy) (CC - Governance)	Connected / Confident Council	To provide advice and support on the development towards online transactions. The review will focus on ensuring all services with potential digital delivery are captured and provide assurance on the payment processing procedures.	H	Audit Report	▪		
Bailey Hill		The review to consider the arrangements in place to ensure Flintshire's assets are protected through appropriate agreements and ongoing monitoring.	M	Audit Report	▪		
Organisational Change 2							
CAT - New	Connected Council	For any new CATs, review process in place to transfer assets to the community.	H	Advisory Note	▪	▪	▪
Property Valuations		Review the adequacy of the Council's arrangements for property valuations, taking into account updated guidance from CIPFA (IFRS 13).	H	Audit Report	▪		
Property Maintenance	ST180	To review a sample of contracts to ensure compliance with the contract procedure rules. Review to include schools repairs and maintenance.	M	Audit Report	▪		
Technology Forge (TF)		Review TF and the interface with P2P and consider the business continuity arrangements of TF following the proposed move to a cloud based solution.	M	Audit Report	▪		
Community Asset Transfer - Contract Management		Review the contract management arrangements in place for Community Asset Transfers to ensure service deliverability.	-	-		▪	
CCTV		Review the effectiveness of the Council's arrangements in	-	-		▪	

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
		place for CCTV.					
People & Resources							
Financial Model, incorporating Collaborative Planning	Confident Council	The review to consider the capacity / performance of Service Managers in using CP in order to support the reduction in staff. It will also consider the rationale behind efficiency savings and whether savings are achievable.	H	Advisory Note	■		
P2P – Transfer of Process		To assess the effectiveness of the process and procedures in place following the handover of P2P from Procurement to Finance.	H	Advisory Note	■		
School Funding Formula (CC - Education & Youth)	Confident Council	The review will verify the calculation used in the distribution of school funding.	M	Audit Report	■		
Corporate Grants		To review compliance with the Council's FPRs and follow up on previous audit actions.	M	Audit Report	■		
Main Accounting - Accounts Payable (AP) and P2P		Annual review to assess the effectiveness of internal controls within the Council financial systems. More detailed review work may be carried out depending on the results of the control risk self-assessment	Annual	Audit Report	■	■	■
Main Accounting - Accounts Receivable (AR), include Debt Management (Cross cutting with Community & Enterprise)		Annual review to assess the effectiveness of internal controls within the Council financial systems. More detailed review work may be carried out depending on the results of the control risk self-assessment	Annual	Audit Report	■	■	■
Main Accounting - General Ledger (GL)		Annual review to assess the effectiveness of internal controls within the Council financial systems.	Annual	Audit Report	■	■	■
Taxation		Examine the Council's approach to tax (VAT / PAYE).	-	-		■	
Insurance		Review compliance with the insurance strategy and assess the adequacy of controls in place.	-	-		■	
Appraisals		The review will examine the level of compliance with the Appraisal Policy, including both Competency Based and Light Touch Appraisals.	H	Audit Report	■		
Pay Deal 2019/20		Support and challenge calculations for 19/20 pay deal.	H	Advisory Note	■		
Notification of Start, Leavers and Changes		Review the effectiveness of the notification process for	M	Audit Report	■		

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
to Clwyd Pension Fund		starters, leavers and changes to the Clwyd Pension Fund to ensure the accuracy of CPF data.					
Annual Leave		Review compliance with the annual leave policy, incorporating the use of Etarmis. This review will consider the impact of British Gas V Dudley and the calculation of overtime against statutory 20 days leave).	M	Audit Report	■		
Occupational Health Unit		Examine effectiveness of the OHU service.	M	Audit Report	■		
Payroll		Annual review to assess the effectiveness of internal controls within the Council financial systems.	Annual	Audit Report	■	■	■
People Strategy - Service Reform, Succession and Workforce Planning		Review the Council's approach to Service Reform, Succession and Workforce Planning.	-	-		■	
Supply Teachers (previously E-Teach)	Learning Council	Review the effectiveness and value for money of the current arrangements in place.	-	-		■	
Planning & Environment							
Minerals and Waste		The service currently has an informal SLA in place with other Local Authorities. This review will ensure fees and charges are appropriate to cover the cost of the service. Flintshire is the Lead Authority	H	Audit Report	■		
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Social Services & Streetscene & Transportation)		Review the Council's arrangements for ensuring the safe use of work equipment. (The provision and use of Work Equipment Regulations (PUWER) 1998)	H	Audit Report	■		
Community Safety Partnership	Connected Council	Review of the partnership arrangements (FCC Lead Authority).	M	Audit Report	■		
Planning & Enforcement		Follow up on the recent planning and enforcement review to determine progress made in implementing the agreed actions.	Follow Up		■		
Climate Change / Carbon Reduction	Green Council	Following the restructure, assess the effectiveness of procedures in place to monitor climate change and manage the risk of flooding within the Authority.	-	-			■
Countryside Management (including Rights of Way)		Following the service review, examine the partnership arrangements in place, and the prioritisation of work and procurement of process.	-	-			■

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Flood Alleviation Scheme	Green Council ST183	To review the Council's approach to Flood Alleviation	-	-		■	
Social Services							
Children out of County Care & Education		As part of the Corporate Project reviewing Children out of County Care and Education, Internal Audit will provide advice regarding the Governance and decision making arrangements.	H	Advisory Note	■		
Collaborative / Partnerships Arrangements (CC - Corporate)		Examine the partnership arrangements for the Adoption Service to ensure the Council is achieving value for money and to assess the effectiveness of the Flintshire's processes.	H	Audit Report	■		
Deferred Charges on Properties (CC - Governance & Community & Enterprise)		Cross cutting review to obtain assurance that charges are placed on properties when required.	H	Audit Report	■		
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Planning & Environment & Streetscene & Transportation)		Review the Council's arrangements for ensuring the safe use of work equipment. (The provision and use of Work Equipment Regulations (PUWER) 1998)	H	Audit Report	■		
Direct Payments		Review the use of direct payments to in conjunction with pre-paid cards.	M	Audit Report	■		
Flying Start - WG Funding		To assess whether Flying Start is being delivered in accordance with the grant specification and to examine processes in place to support the scheme.	M	Audit Report	■		
Safeguarding - Children's	Connected Council ST169	Review to examine the effectiveness of the Council's initial referral process including reporting and timetables.	M	Audit Report	■		
Social Services Financial Processes		Review the new financial processes in place and to include children out of county placements.	Follow Up	Audit Report	■		
SS Complaints, Comments, Compliments		Review compliance with the Social Services Complaints, Comments and Compliments process.	-	-		■	
Foster Care (Payments to Carers)		Review the effectiveness of processes in place following the move to using Proactis.	-	-		■	
Care Setting (Day & Residential)		Examine the adherence to process in relation to client's finances within Marlfield Residential and Day Care setting.	-	-		■	

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Extra Care Facility : Llys Eleanor		An establishment review of the policies, procedures and staffing arrangements in place at the home and to ensure a cost effective service is being delivered	-	-		■	
Financial Assessment & Charging		A complete review of the process from Assessment to Cost determined. This will also include Top up Fees.	-	-		■	
Client Finance, (Deputyship) Receivership & including Community Living		Examine the processes in place for the payments to clients.	-	-		■	
Early Help Hub / Families First Programme (CC - Education & Youth)	ST165	Incorporate with Families First joint initiative with Social services (Craig Macleod) support for families' multi agency including NW Police (safeguarding).	-	-		■	
Extra Care Facility (New Build)		Once built, undertake an establishment review of the policies, procedures and staffing arrangements in place at the home to ensure a cost effective service is being delivered.	-	-			■
Streetscene & Transportation							
Highways - Cost Recovery		The audit will review: • Recovering costs following damage to road furniture • Timeliness of process ensuring full cost recovery • Impact 3rd party claims has had on the authority • Robustness of Policy	H	Audit Report	■		
Service Efficiency and Income Targets		Examine Streetscene's process to achieving its income and efficiency targets. The review will cover: • Car Parking • Garden Waste • Recycling Income	H	Audit Report	■		
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Planning & Environment & Social Services)		Review the Council's arrangements for ensuring the safe use of work equipment. (The provision and use of Work Equipment Regulations (PUWER) 1998)	H	Audit Report	■		
Regional Transport	Ambitious Council	VFM review of the service considering the impact service delivery has on Flintshire, management of the grant subsidy claim and cost analysis of service delivery against income generation.	M	Audit Report	■		
Alltami Stores		Follow up to review the implementation of the action.	Follow Up	Audit Report	■		

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018/19	2019/20	2020/21
Street lighting - Managed outside of S&T		Where Street lighting exists outside the responsibility of Streetscene, review the management and inspection arrangements in place are appropriate to mitigate risk to the Council.	-	-			■
Management Public Realm		Review the Council's approach to managing the Public Realm, including Cleansing & Maintenance.	-	-			■
Winter Maintenance		Following on from our earlier work, examine whether robust arrangements are in place to effectively and efficiently manage winter maintenance.	-	-			■
Transport Strategy		Following the launch of Flintshire's Community Transport pilot in February 2017, the review will examine how effective the pilot has been prior to further roll out.	-	-			■
Advisory / Project Groups							
Corporate Governance Working Group		As part of the group, undertake a self-assessment against CIPFA / SOLACE 'Delivering Good Governance, Wales'.	Ongoing	Advice	■	■	■
Accounts Governance Group		Continuing participation in the Account Governance Group.	Ongoing	Advice	■	■	■
Annual Governance Statement		Internal Audit input to the Corporate Governance Working Group which develops the Annual Governance Statement.	Ongoing	Advice	■	■	■
Council's Constitution		Internal Audits' contribution to the revision of policies and procedures within the Council's Constitution.	Ongoing	Advice	■	■	■
North Wales Residual Waste Project		Ongoing advisory work as lead authority.	Ongoing	Advice	■	■	■
E Procurement Working Group		Continuing participation at the E Procurement Working Group.	Ongoing	Advice	■	■	■
GDPR Working Group		Continuing participation at the GDPR Working Group.	Ongoing	Advice	■	■	■
County Hall Campus / Relocation/ Working Group		Continuing participation to the relocation to Unity House and decommissioning of County Hall Campus working group.	Ongoing	Advice	■		
Programme Coordinating Group		Continuing participation in the Programme Coordinating Group.	Ongoing	Advice	■		
Financial System		Provide Internal Audit advice and support over the options appraisal of a new financial system.	Ongoing	Advice	■		

Audit	Council Plan & Strategic Risks	Outline Scope	Priority	Expected Output	2018 /19	2019 /20	2020 /21
Anti-Fraud and Corruption							
National Fraud Initiative (NFI)							
Review and Update the Counter Fraud Policies and Plans							
Develop On-line Fraud Reporting Solution							
Annual CIPFA Fraud & Corruption Survey							
Fraud Risk Awareness							
Investigations							
Audit Developments							
Continue to develop the use of Computer Assisted Audit Tools and Techniques							
Continue to develop and refine the use of Control Risk Self-Assessments							
Develop the use of Root Cause Analysis							
Assurance Mapping Exercise							

Where possible, audits within the plan have been linked to the themes within the Council's draft Improvement Plan for 2017/22. During the year consideration will be given as to how the auditable areas reviewed are working towards and meeting the requirements of the Future Generations Wellbeing Act 2016 and the Generation Data Protection Rules, May 2018 (GDPR).

6.2   Types Audit Coverage

The following types of audit work will be completed to support the audit coverage above:

Type of Audit	Explanation of Audit
Risk Based Audit:	This work is based on the strategic or operational risks. The audits examine the objectives of the area under consideration, the risks that may affect the achievement of those objectives and the adequacy and effectiveness of the controls around those risks.
System Based Audit:	Predominantly of key financial systems to give assurance that they are operating effectively. Key control reviews will be carried out of all core financial systems with continuing close liaison with our external auditors to maximise audit efficiency.
Follow Up Audit:	Specific follow up audits have been planned where there have been a number of recommendations made in previous reviews.
Advisory Work:	Audit time to take part in specific projects or developments, as already requested/agreed with management.
Value For Money:	Value for money is considered as part of each audit review. In addition, there are a few specific reviews in the plan where that is the focus of the audit.
Schools:	We will continue to use Control and Risk Self-Assessment for all schools. This is designed to increase the level of assurance we can provide about the standards in schools, whilst at the same time minimising audit time in the schools by eliminating the need for traditional school audit visits. A We will continue to complete school based reviews on risks identified from the self-assessment sample of schools will be visited to assess the identified risks.
Grant Claims:	As in previous years, time has been assigned to carry out reviews of grant claims.
Counter Fraud:	We will continue to conduct investigations in fraud and irregularity during the year. In addition we will continue to participate in the National Fraud Initiative. This matches data across organisations and systems to help identify potentially fraudulent or erroneous claims and transactions. The amount of time allocated, 200 days, is based on experience in previous years, but there is no guarantee that it is accurate. If further resource is needed it may impact on the plan. Conversely, if this amount is not required then it will be allocated to other specific audit tasks.