

Flintshire Internal Audit

Strategic Plan



DRAFT
2019/20 –
2021/22

Contents

Section One	Introduction.....	2
Section Two	Roles, Responsibility and Scope	3
Section Three	Resources.....	5
Section Four	Reporting Arrangements.....	6
Section Five	Development of the Strategic Plan.....	7
Section Six	Strategic Plan 2019/20 – 2021/22.....	8

Presented to Audit Committee, 27 March 2019

Section One: Introduction

- 1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2019-2022. It covers:
- Role, Responsibilities and Scope of Internal Audit
 - Available Resources
 - Reporting Arrangements
 - Proposed detailed programme of work for 2019/20 and summary of work for 2020/21 – 2021/22

- 1.2 As required the strategic plan has been prepared in accordance with the 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 objective 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.
- Reviews controls that protect the interests of the Council when dealing with strategic partnerships that the Council has an involvement with.
- Provides 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 8.75 FTE auditors and 1 FTE graduate trainee giving 1,395 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:

- Responsible Office for implementing agreed actions
- 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.
- Details of those audits issued with a Red / Limited assurance opinion.
- 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.
- Progress against the annual audit plan.

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

An assurance mapping exercise was undertaken to develop the 2019/20-2021/22 Strategic Plan. This exercise took into consideration:

- 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 external assurance and the results of this external assurance
- The requirement to ensure there is sufficient coverage to support an annual audit opinion
- Audit work deferred from 2018/19

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2019/20 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 2019/20 – 2021/22

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Corporate							
Business Planning, Risk & Performance Management	To review consistency of Portfolio and Service plans, identification, escalation and mitigation of operational risk and the effectiveness of performance management arrangements to demonstrate delivery of the Council Plan.		H	Audit Report	■		
Voluntary Sector Grants - Revised Funding Arrangements	Review the processes in place to ensure VSG are awarded to added value' and 'fit' with the Council priorities.		H	Audit Report	■		
Integrated Impact Assessments	Advisory review to assess the effectiveness and application of the IIA.		M	Advisory Note	■		
Business Continuity	Review the effectiveness of the implementation plans for the Council's business continuity arrangements.		M	Audit Report	■		
Use of Consultants	Advisory work on the use of Consultants.		Annual	Advisory Note	■	■	■
Education & Youth							
Schools Admissions / Allocation / unfilled places - Change in Demographics	Review compliance to policy and taking into consideration demographic projections, change in calculation mentioned.	Learning Council – ST179 (Red)	H	Audit Report	■		
Schools Budgeted Licenced Deficit	Review compliance with procedure for those schools with a licenced deficit. (Cross Cutting with P&R (F))	Learning Council – ST178 (Red)	H	Advisory Note	■		
Early Entitlement	To consider the controls around entitlement to early years (up to 3 years old).		M	Audit Report	■		
Risk Based Thematic Reviews, including CRSA	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.	Learning Council	Annual	Audit Report	■	■	■
Education Grants - Including Education Improvement Grant (EIG) & Professional Development Grant (PDG)	The audit will provide assurance on the grant claim preparation and authorisation process.	Learning Council – ST178 (Red)	Annual	Advisory Note	■	■	■

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
21st Century Schools (including grant)	Project management arrangements for the next phase within 21st Century Schools. Review will also consider the implications on school transport where pupils are being relocated and require transport, in accordance with current policy.	Learning Council – ST178 (Red) & ST180 (Red)	-	Audit Report		■	
Early Help Hub	Incorporate with Families First joint initiative with Social services). Support for families multi agency including NW Police (safeguarding). (Cross Cutting with Social Services)		-	-		■	
Governance							
Procurement Hardware and Software	Review procurement arrangements for Hardware and Software across all portfolios.		H	Audit Report	■		
Community Benefits (Social Values)	Ensure community benefits / social value is embedded in all service provision.	Connected Council	H	Audit Report	■		
Enforcement Agents	Consider the controls around the use of the in-house service.		M	Audit Report	■		
Digital Strategy	The review will determine whether all digital customers are identified.	Serving Council	M	Advisory	■		
PCIDSS Compliance - Follow Up	Follow up on the progress made following the 2018/19 audit review.		Follow Up	Audit Report	■		
Data Protection (GDPR)	Review compliance following the introduction of the new GDPR regulation.		Annual	Audit Report	■	■	■
Council Tax and NNDR (incl. grant)	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	■	■	■
Digital Print Service	The review will determine the effectiveness of the new commissioned print services, assess whether there is any off-contract spend.		-	Audit Report		■	
Customer Services and Contact Centre	Consider the controls in place following the merging of contact centres.	Connected Council	-	Audit Report		■	
Housing & Assets							

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Housing Rent & Arrears - (and impact of UIC)	To review the Council's approach to managing and supporting individuals with rent arrears, including the use of the new Mobisoft software. (Cross Cutting review between H&A & Gov)	Supporting Council – ST153, 158, 159 (Amber) & ST160 (Red)	H	Audit Report	■		
Land - Ownership, Surplus to Requirements & Disposal	Review of the effectiveness of the process by which land is defined as surplus to requirements and suitable for disposal.		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	■		
Housing Benefits (including Subsidy Grant)	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 the Subsidy Grant.		Annual	Audit Report	■	■	■
Supporting People (grant)	The audit will provide assurance on the grant claim preparation and authorisation process.	Caring Council	Grant	Advisory Note	■	■	■
SARTH	Follow up on the progress made following the 2018/19 audit review.	Supporting Council – ST152 (Amber)	Follow Up	Audit Report	■		
SHARP Project	To follow up review carried out in 2018/19.	Supporting Council – ST154 (Green)	Follow Up	Audit Report		■	
Disabled Facility Grants (DFGs)	Follow up on the progress made following the 2018/19 audit review.	Supporting Council – ST156 (Amber)	Follow Up	Audit Report		■	
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.	Supporting Council	-	Audit Report		■	
New Homes (Development), incl Capital borrowing limit for council housing	Review of management's actions to mitigate the limits on capital borrowing and its impact on the development and construction of council housing.	Supporting Council – ST155 (Amber)	-	Audit Report		■	
Community Asset Transfers - Contract Management	Review the contract management arrangements in place for Community Asset Transfers to ensure service deliverability.	Connected Council – ST191,193 & 194 (Amber)	-	Audit Report		■	
Alternative Delivery Models (ADMs) - New	Assess community benefits (existing). Review the processes carried out for any new Alternative Delivery Model identified.	Connected Council – ST191,193 & 194 (Amber)	-	Advisory Note		■	■

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Community Asset Transfers (CATs) - New	For any new CATs, review process in place to transfer assets to the community.	Connected Council – ST191,193 & 194 (Amber)	-	Advisory Note		■	■
Homelessness	As part of the review of Homelessness, consideration will be given to the setting of personal budgets and digital support services.	Supporting Council – ST151 (Amber)	-	Audit Report			■
People & Resources							
Corporate Grants	To review compliance with the Council's FPRs and follow up on previous audit actions.	Serving Council – ST197 (Red)	H	Audit Report	■		
Capital Programme	To review, in conjunction with capital accounting, the effectiveness of the new evaluating process in place and compliance with the Capital Strategy. (Cross Cutting – P&R (F) & H&A).	Serving Council – ST197 (Red)	H	Audit Report	■	■	■
Write Offs	The audit will review the Council's approach to writing off debts in line with the Council's bad debt provision.	Serving Council – ST197 (Red)	M	Audit Report	■	■	■
Financial Management Accounting within Portfolios	Review to examine the financial management accounting arrangements in place to determine whether Chief Officers have complete oversight of their financial position.	Serving Council – ST197 (Red)	M	Audit Report	■	■	■
Main Accounting - Accounts Payable (AP) and P2P	Annual review to assess the effectiveness of internal controls within the Council's financial systems. More detailed review work may be carried out depending on the results of the control risk self-assessment.	Serving Council – ST197 (Red)	Annual	Audit Report	■	■	■
Main Accounting - Accounts Receivable (AR), including Corporate Debt Management	Annual review to assess the effectiveness of internal controls within the Council's financial systems. More detailed review work may be carried out depending on the results of the control risk self-assessment.	Serving Council – ST197 (Red)	Annual	Audit Report	■	■	■
Main Accounting - General Ledger (GL)	Annual review to assess the effectiveness of internal controls within the Council's financial systems.	Serving Council – ST197 (Red)	Annual	Audit Report	■	■	■
Method Statements	To provide advice and consultancy over the completion, accuracy and calculations within the method statements to support the MTFS. (Cross	Serving Council – ST197 (Red)	Advisory	Advisory Note	■		

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
	Cutting – P&R(F) & Corp)						
Budget Planning Challenge	To provide advice and consultancy on the review of the budget planning challenge and the application process. (Cross Cutting – P&R(F) & Corp)	Serving Council – ST197 (Red)	Advisory	Advisory Note	■		
Petty Cash	Review the Council's management to petty cash, taking into account the viability of procurement cards.	Serving Council – ST197 (Red)	-	Audit Report		■	
Collaborative Planning	To review whether the objectives of using Collaborative Planning has been effective following its roll out.	Serving Council – ST197 (Red)	-	Advisory Note		■	
Insurance	Review compliance with the insurance strategy and assess the adequacy of controls in place.	Serving Council – ST197 (Red)	-	Audit Report		■	
Treasury Management	Examine the Council's approach to Treasury Management, including compliance with the Treasury Management policy.	Serving Council – ST197 (Red)	-	Audit Report		■	
Notification of Leaver to Clwyd Pension Fund	Review how effective the new i-Connect system is in notifying of all starters, leavers and changes to the Clwyd Pension Fund.		H	Audit Report	■		
Pay Deal 19/20	To undertake independent testing of the new 19/20 pay structure prior to implementation.	Serving Council	H	Advisory Note	■		
Project Apple	To review the effectiveness of manual processes in place to ensure the accuracy of data within iTrent.		H	Advisory Note	■		
Organisational Ethics and Values	To evaluate the design, implementation and effectiveness of the Council's ethics related objectives, programs & activities. (Cross Cutting – P&R (HR) & Corp)		M	Audit report	■		
Payroll	Annual review to assess the effectiveness of internal controls within the Council's financial systems.		Annual	Audit Report	■	■	■
Use of Agency, Relief and Self Employed Workers	The review will assess agency staff are appointed in compliance with Policy. The review will also ensure IR35 is managed effectively.		-	Audit Report		■	
People Strategy - Service Reform, Succession and WF Planning	Review the Council's approach to Service Reform, Succession and Workforce Planning.	Serving Council	-	Audit Report		■	
Supply Teachers (previously E-Teach)	Review the effectiveness and value for money of the current arrangements in place.		-	Audit Report		■	

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Planning, Environment & Economy							
Communities4work (grant) & C4W Plus Grant	The controls around the introduction of this new initiative will be considered.		H	Audit Report	■		
Flood Alleviation Scheme	To review the Council's approach to Flood Alleviation; assess the effectiveness of procedures in place to monitor and manage the risk of flooding within the Authority.	Green Council – ST183 (Red)	H	Audit Report	■		
Pest Control	To provide advice to evaluate efficiency and effectiveness of service including charging mechanism and value for money.	Serving Council	H	Advisory Note	■		
Climate Change / Carbon Reduction	Review to evaluate current arrangements which support WG ambitions in relation to climate change; ensuring that policies and practices across Flintshire Local Authority are aligned to achieve strategic objectives.	Green Council	M	Audit Report	■		
Home Improvement Loans	Review the effectiveness and value for money of the current arrangements in place Home Improvement Loans offers.		M	Audit Report	■		
Community Safety Partnership	Review to examine current arrangements of Flintshire within the Public Service Board as a key forum to focus local public bodies on the agreed priorities of an area, including community safety.	Safe and Clean Council	-	Audit Report		■	
Affordable Housing	Review to evaluate current arrangements which support WG ambition to develop affordable housing; ensure that policies and practices seek to maximise the number of affordable houses delivered across Flintshire.	Supporting Council – ST152 (Amber)	-	Audit Report		■	
Replacement FLARE system	Review the effectiveness of the new FLARE system.		-	Audit Report		■	
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 Report		■	
Houses to Homes	Review to evaluate effectiveness, impact and added value of the Houses to Homes loan scheme, and to provide accountability for the use of public funds.		-	Audit Report		■	

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Sustainable Urban Drainage System	Review to examine current arrangements which support WG legislation making sustainable drainage systems on new developments mandatory; including the role of the SUDS Approving Body (the local authority responsible) for the evaluation and approval of drainage applications for new developments and in certain circumstances for adopting and maintaining SUDS schemes.	Serving Council	-	Audit Report		■	
Social Services							
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.		H	Audit Report	■		
Foster Care (Payments to Carers)	Review the effectiveness of processes in place following the move to using Proactis. This review will also cover financial assessment.	Caring Council	H	Audit Report	■		
Sessional work	To review the staffing arrangements in place for sessional work for the supervision of parent contact to determine whether the arrangements provide value for money.	Caring Council	H	Audit Report	■		
Collaborative Work / Partnerships	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	■		
Client Finance, (Deputyship) Receivership & including Community Living	Examine the new processes in place for the payments to clients.		M	Audit Report	■		
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.	Caring Council	-	Audit Report		■	
First Contact (Assessment & Intervention)	Review to examine current arrangements in relation to First Contact including any recommendations made by Care in Wales.		-	Audit Report		■	
Safeguarding - Corporate (Cross Cutting)	Review the Council's continued approach to Corporate Safeguarding.	Supporting Council – ST166 (Green) & ST168 (Amber)	-	Audit Report		■	

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Streetscene & Transportation							
Highways - Condition of infrastructure	Review the effectiveness of the process by which road condition, spend and the programme of roads maintenance is managed by the service to meet strategic and service objectives as well as meeting customer expectations.	Green Council – ST186, 189 (Amber)	H	Audit Report	■		
Concessionary Travel including Bus Services Support (grant)	Review the internal processes in place to effectively manage concessionary travel. The review will also assess the effectiveness of how the £6.7m Bus Services Support grant is administered by Flintshire across North Wales.	Green Council – ST187 (Amber)	H	Audit Report	■		
Parc Adfer	Transition by Flintshire to Parc Adfer. The review will examine the resilience and functionality of the dataflow.	Ambitious Council	H	Audit Report	■		
School Bus Passes	The review will examine the allocation of school bus passes, ensuring compliance with Council's Transport Policy. (Cross cutting with S&T and E&Y)	Learning Council	H	Audit Report	■		
O Licence	To review processes and procedures in place to ensure the Council's exposure to the risk of losing its O Licence is minimised.		M	Audit Report	■		
Community Transport	Following the launch of Flintshire's Community Transport pilot, the review will examine how effective the pilot has been prior to further roll out.	Green Council – ST190 (Amber)	M	Audit Report	■		
Waste Management Service	In accordance with the Waste Strategy, review the processes and contracts in place for the treatment of waste at both Brookhill and Greenfield sites.	Green Council	M	Audit Report	■		
Winter Maintenance	Examine whether robust arrangements are in place to effectively and efficiently manage winter maintenance, including budget management arrangements of the services and recharging mechanisms in place.	Green Council	-	-		■	
Management / Maintenance Public Realm	Review the Council's approach to managing the Public Realm, including contract arrangements in place to deliver this service.		-	-		■	
Integrated Transport Unit	Follow up review to assess the implementation of the actions from the 2018/19 audit.	Ambitious Council	-	-		■	

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
Regional Transport	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.	Ambitious Council	-	-		■	
External							
North Wales Residual Waste Project - Contract Management	As Lead Authority provide assurance to the NWRWP Committee over the effectiveness of the contract management arrangements in place.	Green Council	H	Audit Report	■	■	■
Pensions Administration & Contributions	Review the effectiveness of the administration strategy including service standards with members and employers.		H	Audit Report	■		
SLA - Aura - 20 days	Through the SLA with Aura, provide 20 days auditable service.	Connected Council / ST196	Annual	Audit Report	■	■	■
SLA - NEWydd - 10 days	Through the SLA with NEWydd, provide 10 days auditable service.	Connected Council / ST196	Annual	Audit Report	■	■	■
Pensions Investment, Management & Accounting	To assess the management of the funding strategy and compliance with regulations and procedures.		-			■	
Clwyd Theatre Cymru	To provide advice as part of the transition to an Alternative Delivery Model (ADM).	Ambitious Council	-			■	
Advisory / Project Groups							
New Flare System Development Group	To provide advice to the system development of the new FLARE system.		Ongoing	Advice	■		
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 and contribute to the development of 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		■	
Financial Procedures Rules	Internal Audits' contribution to the revision of policies and procedures within the Council's Financial Procedural Rules.		Ongoing	Advice	■		■

Audit	Outline Scope	Council Plan & Strategic Risks	Priority	Expected Output	2019 /20	2020 /21	2021 /22
E Procurement Working Group	Continuing participation at the E Procurement Working Group.		Ongoing	Advice	■	■	■
Programme Coordinating Group	Continuing participation in the Programme Coordinating Group.		Ongoing	Advice	■	■	■
Corporate Health & Safety Group	To Chair the Corporate Health and Safety Group.		Ongoing	Advice	■	■	■
Corporate Data Protection Group	Continuing participation at the Corporate Data Protection 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	■		
North Wales Residual Waste Project	Ongoing advisory work as lead authority.		Ongoing	Advice	■		
Financial System	Provide Internal Audit advice and support over the options appraisal of a new financial system to replace Masterpiece.		Ongoing	Advice	■	■	
Anti-Fraud and Corruption							
Investigation of Fraud and Irregularities					■	■	■
National Fraud Initiative (NFI)					■	■	■
Review and Update the Counter Fraud Policies and Plans					■	■	■
Develop On-line Fraud Reporting Solution					■	■	■
Fraud Risk Awareness					■	■	■
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					■	■	■

Where possible, audits within the plan have been linked to the themes within the Council’s Plan for 2018/2023 and the draft Council Plan for 2019/2024. 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. 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.