

All Assignments sorted by Directorate

CORPORATE

Risk Based Coverage

Risks / Source	Risk Area	Auditable Area	Original Plan days	New Plan days	Status
Council Governance					
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	10	DRAFT
18	Procurement– Select List	Review the use of the select list for procurement	20	20	FINAL

Coverage for External Audit Reliance or to fulfil Regulatory Requirements

Systems	Source of Requirement	Original Plan days	New Plan days	Status
Performance Indicators	To provide assurance that the reporting of performance is accurate	20	20	DRAFT

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Corporate Governance	Review the application of the Corporate Governance principles in support of the Annual Governance Statement.	10	10	ON GOING
Collaborative Working	Confirm that business cases for Flintshire input to collaborative projects are being tested.	10	10	WIP
Theatre Clwyd	The need and scope for the review to be arranged.	10	X	

Advisory / Consultancy work

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Flintshire Futures	Participation in project with the Flintshire Futures teams	50	25	ON GOING
Lean Team	Participation in Lean Team projects.	50	25	ON GOING

Total	180	120	
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FINANCE

Risk Based Coverage

Risks/ Source	Risk Area	Auditable Area	Original Plan days	New Plan days	Status
Council Governance					
CG06	Medium Term Financial Strategy and Plan	To review the rigour of the medium term financial strategy for the Authority in terms of its comprehensiveness and the quality and accuracy of forecasting of the pressures and efficiencies in the MTFP.	20	20	FINAL

Coverage for External Audit Reliance or to fulfil Regulatory Requirements

Systems	Source of Requirement	Original Plan days	New Plan days	Status
Main Accounting	General Ledger, Income and Debtors, Accounts Payable, Cash and Bank, taxation External audit to place reliance on testing undertaken by internal audit.	40	40	DRAFT
Housing Benefit	To satisfy external requirements of Department of Work and Pensions.	20	20	DRAFT
Council Tax and NNDR	External audit to place reliance on testing undertaken by internal audit.	20	20	DRAFT
Capital Programme	Review capital programme strategy. To review whether the Authority effectively prioritises capital expenditure to gain value for money for the resources available.	20	X	
Treasury Management	To verify that effective Treasury Management arrangements are in operation which ensure the security of the Councils cash.	15	15	FINAL
Cash and Banking	To verify that cash and banking controls are effective and operated in accordance with procedures.	20	20	FINAL

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Enforcement	Systematic audit of debt management and enforcement arrangements.	20	X	
Housing Benefit Subsidy	Advisory review of systems and controls for housing benefit to provide assurance to management that problems identified with previous years subsidy claims have been adequately addressed.	15	15	FINAL
Financial Management and Control	Review of financial reporting and management accounts.	15	15	FINAL
Insurance	Review the Authority's insurance processes	10	10	FINAL
Corporate Grants	Systematic audit of the arrangements which have been established by the Authority to record, monitor and report external grants.	15	X	
Leasing	Review compliance with Financial Procedure Rules. The audit will consider the rigour of appraisal of capital financial options and how this ensures that value for money is achieved. The audit will also review the effectiveness of controls around approval and monitoring of leases.	15	15	FINAL
Total		245	190	

PENSION FUND

Coverage for External Audit Reliance or to fulfil Regulatory Requirements

Systems	Source of Requirement	Original Plan days	New Plan days	Status
Pensions Administration	External audit to place reliance on testing undertaken by internal audit.	20	20	FINAL
Pension Contributions	Verification of the contributions made from admitted bodies.	20	20	FINAL
Total		40	40	

LEGAL AND DEMOCRATIC SERVICES

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New plan days	Status
Electoral Register	Management concern. Review procedures and processes in relation to the maintenance of an accurate and up to date register.	10	10	FINAL
Data protection	Management concern. To review compliance with external regulation. Reviews cover different parts of the organisation each year.	10	10	DRAFT
RIPA Compliance	Management concern. To review compliance with external regulation.	10	X	
Registration of Charges	Management has requested a follow up review following a review in 2009/10. The review will look at arrangements between Community Services and Legal to place a charge on a property to cover the costs of providing individual nursing care.	15	15	FINAL
Total		45	35	

HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT

Coverage for External Audit Reliance or to fulfil Regulatory Requirements

Systems	Source / Rationale	Original Plan days	New Plan days	Status
Payroll & HR System	Regulatory annual audit. Forms part of the overall external audit opinion on the application of controls.	30	30	DRAFT

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New plan days	Status
Absence Management and Return to Work	This will follow-up the review undertaken in 2009/10 which looked at the way absence is being managed and reported. It will concentrate on triggers, long-term absences, referrals to Occupational Health, return to work interviews, and use of management information	10	10	FINAL

Agency Staff	To review the accounting mechanism. To look at costs especially when covering vacancies, especially in Social Services (one particular Agency being used). To consider value for money alternatives such as utilising MATRIX to administer consultancy staff	15	15	WIP
People Strategy	Review of the Application processes	10	X	
Single status – costing of pay model	Review the processes engaged in the costing of the Pay Model	15	X	

Advisory / Consultancy work

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Midland Trent: Phase 2	Review any new functionalities which may be introduced during the year.	15	15	ON GOING
Total		95	70	

INFORMATION AND COMMUNICATIONS TECHNOLOGY

Risk Based Coverage

Risks / Source	Risk Area	Auditable Area	Original Plan days	New Plan days	Status
Council Governance					
9b	Information Governance Information protects and manages the Councils information assets.	All aspects of IT governance including information management practices, accuracy and completeness of information and security and electronic document management	30	30	ON GOING

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New plan days	Status
Software Licences	Review arrangements for ensuring all business software has a current licence and that value for money is achieved	10	10	WIP
Self Service Passwords	Review new procedure to enable users to reset their own passwords	5	5	FINAL

Development Standards	Establish development standards used for in-house developments and review compliance	15	X	
IT Training Unit	Review service provided and how service helps deliver corporate priorities	10	10	WIP
Registrars	Establish systems in place and review service area based on key risks	10	10	DRAFT
Customer Complaints	Review compliance with complaints procedure	20	20	FINAL
Operations Management	Consider all functions of Operations Management and prioritise coverage based on risk.	20	20	WIP
Additional Work				
Purchase to Pay (P2P)			10	ON GOING
Total		120	115	

LIFELONG LEARNING

Coverage for External Audit Reliance or to fulfil Regulatory Requirements

Systems	Source of Requirement	Original Plan days	New Plan days	Status
Grants	WAG requirement for Internal Audit to review specified grants e.g. community schools	20	20	ON GOING

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New plan days	Status
Pupil Statistics – Central Control	Ensure the processes in place provide assurance that pupil funding is correct (based on statistical data provided by the schools)	15	15	DEF
Youth & Community	Review operational controls	15	X	
Facilities Services – Catering Services	Review operation of catering services to include ticketless meals and free meals.	20	20	FINAL
Schools Corporate Governance	Cross cutting review to assess compliance with relevant legislation of both the central function and in schools.	15	X	
CRB Checks	Compliance review to ensure all relevant checks completed.	10	10	DRAFT

Transport	Review operational controls	15	15	FINAL
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Advisory / Consultancy work

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Leisure Strategy	Provide advice on controls within relevant actions specified in the	5	X	
Control Awareness Sessions New Heads and Governors	Annual presentations to both new Headteachers and Governors to make them aware of control requirements and the audit process	15	15	ON GOING
Develop audit presence on schools infonet	To establish a presence on the schools infonet to share good practice and highlight any common control issues	5	X	

Schools Audits

Central reviews	Reviews carried out within County Hall	30	30	ON GOING
Risk based thematic reviews	Reviews carried out across a range of schools	30	30	ON GOING
Control and Risk Self Assessment	Completed by all schools	10	10	FINAL

Total		205	165	
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COMMUNITY SERVICES

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Blue Badges	The review will look at the controls exercised over the issue of disabled Blue Badge parking permits.	5	5	FINAL
Asset Management non-HRA	There are management concerns regarding sustainability issues with energy consumption, repairs, and leases.	10	X	
Humanitarian Response Planning	This is distinct from the Council's Emergency Plan. This plan is owned by Community Services to be able to bring in a variety of procedures in the event of a local disaster. Management are seeking assurance regarding the robustness of the planned response.	10	X	

Governance Arrangements	Management request for assurance regarding integration of services with NHS, and specifically Section 33 compliance.	5	5	FINAL
Day Services	A Quality Assurance audit is requested.	10	X	
Homecare	Cyclical examination of compliance with procedures within council operated residential care homes.	10	X	
Appointeeships	Periodic review of the system regarding the establishment of Appointees to administer financial affairs of clients	15	15	FINAL
Work Ticket Validation	First review following introduction of new working practices	10	X	
Private Sector Housing	Housing advice and support is offered to all private sector home owners. This review will look at the processes to ensure that systems are operating satisfactorily	15	X	
Rent Arrears	To review the control of arrears and the recovery of outstanding debts	15	15	DEF
Private Rented Sector	Review the processes to increase the supply and choice of new affordable accommodation in locations throughout Flintshire in accordance with housing need and aspiration.	10	X	
Family Information Service	The Family Information Service Flintshire provides free and impartial expert advice, information and guidance on childcare and early education places. This review will examine the processes	10	10	FINAL
Child Care Development	First review of this topic	15	15	FINAL
Re-letting Empty Properties	To review the turnaround of empty properties following the introduction of a lean working initiative.	10	10	WIP
Additional work				
Affordable Housing	In agreement with management, after request from Audit Committee		10	WIP
Total		150	85	

ENVIRONMENT

Risk Based Coverage

Risks/ Source	Risk Area	Auditable Area	Original Plan days	New Plan days	Status
Community Leadership					
CL08	Climate Change and flood risk management.	What leadership role does the Council take in both preventing flooding occurring, and responding to flooding when it occurs? Assessment of the arrangements underpinning current flood risk management and flood prevention in Flintshire.	5	5	FINAL
CL09	Regeneration	Review of the operation and effectiveness of the Regeneration Partnership.	5	5	FINAL
CL10	County Town Network Regeneration and Protection	Town Centre Partnerships have been established to support the regeneration of the Town Centres. The audit will review the effectiveness of the Town Centre Partnerships	20	X	
Council Delivery					
CD02	Public Protection Statement of the Priorities of the Administration 2010-12: To improve Council enforcement particularly in environmental services, the cleanliness of the 'public realm' and in planning development control	What enforcement activities does the Council undertake to protect and enhance the Street Scene and could these be further developed to support the Community Strategy aim to create safe, well-maintained and attractive public spaces? The focus of the review will be on the cleanliness of public realm.	20	20	FINAL
Council Governance					
CG05	Asset Management	To examine the Council's approach to fixed asset (property) management to ensure that assets are managed in such a way as will best benefit the Council in the short and the long term.	25	25	DRAFT

Operational					
	Planning	Internal audit of compliance with standard procedures as set out in Development Control Procedures Manual.	20	X	
	Traffic Management Act	Implementation identified as a weakness in the Service Plan.	15	15	FINAL
	Communities First	Follow up	10	X	

Other Internal Audit Coverage

Topic	Source / Rationale	Original Plan days	New Plan days	Status
Streetscene	Procurement/contract management arrangements will change with the introduction of the new Streetscene arrangements. The audit will evaluate and test the controls which have been established for procurement and contract management.	20	X	
3 rd Party Claims	Systematic review of 3 rd party claims.	10	10	WIP
Planning	Appeals National Indicator PLA/003 which measures the % of appeals determined that upheld the Authority's decision in relation planning application decisions and enforcements notices for 2009/10 was 56.36% with the Authority ranked 21 out of 22 in Wales. The audit will review what action is being taken to improve performance in this area.	15	15	WIP
Planning	Enforcement National Indicator PLA/005 which measures the % of enforcement cases resolved during the year within 12 weeks of receipt was 38.37% in 2009/10 with the Authority ranked 21 out of 22 in Wales. The audit will review what action is being taken to improve performance in this area.	15	X	
Subsidised Bus Services	Management Concern. Value for Money review of Subsidised Bus Services.	10	10	FINAL
Income from Fees and Charges	Management Concern. Is the Directorate maximising income to support frontline services? The audit will review income generation across the Directorate, benchmarking income levels against other Authorities where possible.	15	15	FINAL

Additional work				
Rural Development Plan	Request by Head of Regeneration to review systems and controls for the management of RDP		20	FINAL
Carbon Reduction Commitment	Regulatory requirement to provide Internal Audit assurance of reporting under the carbon reduction commitment scheme.		15	FINAL
Total		205	155	

Investigations, Provisions and Development

	Original Plan days	New Plan days	Status
Pro-active fraud work and NFI	50	50	
Investigations	100	135	
Provision for ad-hoc requests from Directorates	100	50	
Audit Development - IDEA	30	X	
Total		280	235
Overall Total		1565	1210

Note

Rent Arrears deferred at the request of management. New processes being given time to bed in.

Pupil Statistics - partly covered in Performance Indicators review (statistics). Pupil funding formula being developed, due for audit in 2012/13.