

Flintshire Internal Audit

Strategic Plan



DRAFT
2021/22 –
2023/24

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Presented to Audit Committee, 24 March 2021

Section One: Introduction

- 1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2021-2024. It covers:
- Role, Responsibilities and Scope of Internal Audit
 - Available Resources
 - Reporting Arrangements
 - Proposed detailed programme of work for 2021/22 and summary of work for 2022/23 – 2023/24

- 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 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 mitigate 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 7.6 FTE auditors giving 1,037 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 Officer 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 targets 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 Manager 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's 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 2021/22-2023/24 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, including the Covid Risk recovery registers
- 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
- Annual Governance Statement
- 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 2020/21

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2021/22 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 and the emergency recovery risk registers.

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

Due to the ongoing pandemic 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 2021/22 – 2023/24

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
Corporate						
Organisational Ethics (with HR)	Evaluation of the design, implementation and effectiveness of the Councils ethics related objectives, programmes and activities (PSIAS)	H	Audit Report	■		
Income from Fees & Charges	In conjunction with revising the MTFS ascertain the consolidation and maintenance of the existing Fess & Charges Policy	H	Audit Report	■		
Risk Management	Two part review – (1) to review the effectiveness of the risk management framework in place and (2) to determine the effectiveness of embedding Risk Management within the Portfolios future Business Plans.	H	Audit Report	■		
Education & Youth						
Schools Risk Based Thematic Reviews	To perform six regulatory school audits	H	Audit Report	■		
Schools Budgeted Licensed Deficit	To ensure compliance with the Budgeted Licensed Deficit protocol implemented in 2019/20.	H	Audit Report	■		
Capital Grant Childcare Offer (Governance)	Review of programme governance arrangements.	H	Audit Report	■		
Repairs & Maintenance to School Estate	Review of robustness of processes for ensuring appropriate decision making / allocation of funding to individual schemes.	H	Audit Report	■		
Education Grants – Professional Development Grant (PDG)	To provide assurance on the grant claim preparation and authorisation process.	Annual	Advisory Note	■	■	■
School Funds	To review compliance with school fund regulations; consider any impact on the school budget and review accumulation of funds.	-	Audit Report		■	
Performance Management within Schools	Review of robustness of performance management within schools including compliance with reporting deadlines.	-	Audit Report		■	
Families First	To provide assurance around compliance with funding conditions and criteria.	-	Audit Report		■	
Governance						
Protection against Ransomware Attack	To review how robust arrangements in place are to detect and prevent attacks to the Council's infrastructure through ransomware.	H	Audit Report	■		
Contact Management - Maes Gwern Residential Development	A cross cutting review with Housing & Assets to ensure adequate contract management arrangements are in place between the Council and Wates for the	H	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
	residential development of Maes Gwern.					
CCTV (Cross Cutting)	Review of compliance with the findings of the CCTV Surveillance Camera Commissioners findings (cross cutting).	M	Audit Report	■		
Implementation of the Local Government and Elections (Wales) Act 2021	Progress report into the implementation of the Local Government and Elections (Wales) Act 2021.	M	Advisory	■		
Data Protection (GDPR)	Review compliance with the Data Protection Regulations 2018	Annual	Audit Report	■	■	■
Council Tax and NNDR (including 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.	Biennial	Audit Report	■		■
Main Accounting including Corporate Debt Management	Review of effectiveness of debt management processes & procedures (tenants; Council Tax & sundry debt) including adequacy of bad debt provision & capacity to recover increasing levels of debt.	Biennial	Audit Report		■	
Customer Services – Contact Centre	Review of effectiveness of the roll out of the Contact Centre	-	Audit Report		■	
Declaration of Interests	To follow up on the advisory review to examine the effectiveness of the implementation of the Declaration of Interests system across the Council.	-	Audit Report		■	
Cloud Computing	Review to assess the effectiveness of the controls in place to manage risks around cloud computing.	-	Audit Report		■	
Digital Print Service	To examine the effectiveness and efficiency of the Digital Print Service.	-	Audit Report		■	
Procurement	Ensure the new social value model is embedded, effective, measureable and achieving objectives.	-	Audit Report		■	
Housing & Assets						
Landlord Health & Safety Obligations	Compliance review on full range of landlord H&S obligations (Gas, Fire, Asbestos, Legionella) providing assurance on controls, performance and quality of data.	H	Audit Report	■		
Homelessness & Temporary Accommodation	Temporary Accommodation is a key mitigation should levels of homelessness increase. Assurance on how this asset base is managed including controls around leases, rent collection void management and resilience.	H	Audit Report	■		
Rent Income / Arrears Management - Industrial Units	Assurance on actions taken in relation to industrial rent arrears and COVID19 rent holiday. Assurance around arrears management controls and performance t in terms of industrial and commercial rent.	M	Audit Report	■		
Tenancy Enforcement	The Council is unable to enforce tenancy conditions due to current legal protections and court legal system backlog. Assurance on the controls in place,	M	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
	actions to respond given the limitations, highlighting residual risk.					
Housing Benefits (including Subsidy Grant)	Annual review to assess the effectiveness of internal controls within the Council financial systems. The review will also focus on the Subsidy Grant. Specific focus for 21/22 will be confirmed at scope; Internal Audit suggesting a review of fraud controls.	Annual	Audit Report	■	■	■
Supporting People Grant	The audit will provide assurance on the grant claim preparation and authorisation process.	Annual	Audit Report	■	■	■
Recharges on Housing Properties	High level assurance on recharges process across portfolio including assurance on how recharges are identified, invoicing and pursuance. Evaluate level of recharge recouped and written off. Assurance over effectiveness and value of process.	-	Audit Report		■	
Data Analysis – Cost of Homelessness	Case Study Review of wider costs of homelessness. Due to impacts of COVID19 on resource of team this is deferred to Q3 21/22.	-	Advisory		■	
Disable Facilities Grant (DFG) Follow Up	Revised policy and process in infancy. Delivery impacted by COVID19.	-	Follow Up		■	
WHQS / Capital Programmes	WHQS is coming to an end, recent report to Cabinet. New National Strategy in development. Council will define its approach by Dec/Jan 2021. Review to provide assurance on this strategy and action plan.	-	Advisory		■	
Bond Scheme	Funding continues to be provided by Government for the Bond scheme. Assurance over system and controls in place.	-	Audit Report		■	
People & Resources						
MFTS & supporting Method Statements / Budget Challenge	The review to focus on the more complex harder to method areas during the update to the MTFs work	H	Audit Report	■		
Insurance	Review of the risk around the internal insurance fund and affordability to meet liabilities.	M	Audit Report	■		
Main Accounting – Accounts payable (AP) & P2P	Annual review to assess the effectiveness of the internal controls within the Councils financial systems, including review of the new fast track payment programme.	Biennial	Audit Report	■		■
Corporate Grants (replacement of AW work)	To provide assurance that a sample of corporate grants are meeting the grant conditions set by Welsh Government.	Annual	Audit Report	■	■	■
Financial Management Accounting within Portfolios (focus on budget monitoring)	Focus on the budget control within Portfolios, looking at the key challenges managed by the Portfolio Accountants (revisit findings identified during previous audit).	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
Main Accounting (General Ledger)	Annual review to assess the effectiveness of the internal controls within the Councils financial systems.	Biennial	Audit Report		■	
Use of Agency, Relief, Self-Employed & Supply Teachers (including IR35 Compliance)	Review to ensure risk of employee relationship is consistently managed and IR35 is appropriately complied with.	H	Audit Report	■		
Notification of Leavers to CPF	Review of processes around the notification of leavers and validation of redundancy status prior to lump sum payment.	H	Audit Report	■		
Payroll	Annual review to assess the effectiveness of internal controls within the Council's financial systems.	Biennial	Audit Report		■	
Increase in Demand for Occupational Health & Supplementary Services	Ability to respond to increased demand in a timely way, and achievement of VFM in the delivery of services.	-	Audit Report		■	
DBS Renewal	Review of new DBS processes for robustness and consistency of application.	-	Audit Report		■	
Matrix (Cross Cutting with Corporate)	Risk that corporate platform for recruitment is not fit for purpose resulting in lack of qualified staff from which to recruit. Impact felt in Social Services but not specific to this portfolio. Assurance over effective contract management with Matrix as provider.	-	Audit Report		■	
Attendance Management	Compliance with policy and comparison of sickness absence on Etarmis / replacement time management system to iTrent.	-	Audit Report		■	
Test Trace Protect	Review of the fast paced development of the service to ensure appropriate identification & carry forward of lessons learned.	-	Audit Report		■	
Apprentice Levy	Benchmark apprentice levy income recovery against other local authorities to ensure maximisation of income recovery.	-	Audit Report		■	
Planning, Environment & Economy						
Ash Die Back	Significant black risk – reflected in both PEE and Street scene risk registers. Cross cutting with Street scene – assurance over agreed plan and actions.	H	Audit Report	■		
House of Multiple Occupancy	Review to provide assurance that the key controls are operating effectively and risks presented by HMOs are being managed effectively. Scope to be defined with management.	H	Audit Report	■		
Planning Enforcement	Provide assurance that new system and controls have been embedded and are operating effectively	H	Audit Report	■		
Environmental Health Strategy	EH model is under review including lessons from COVID, longer term responses to pandemic as well as business as usual risks. Model will be influenced by regional / national expectations. Council strategy will be drafted by April 2021.	M	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
	Assurance work on action plan to achieve new strategic model.					
Social Values	Ensure the new social value model is embedded, effective, measureable and delivering the aims of the service provision.	-	Annual 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.	-	Audit Report		■	
Domestic Energy	Review management's monitoring arrangements in place to ensure controls mitigate the risks facing the service.	-	Audit Report		■	
Local Development Plan	Review the effectiveness of the board process for the delivery of the LDP.	-	Audit Report		■	
Social Services						
Extra Care Facility : Llys Eleanor	Establishment review of the current model and controls - Llys Eleanor - provide assurance that management systems and control sufficiently mitigate risks and test how management obtain their own assurance that their systems and controls are operating effectively	H	Audit Report	■		
Micro Care	Providers of very small, community based care and support services. This is an unregulated area and should continue to be. To provide assurance that management systems and control sufficiently mitigate risks and test how management obtain their own assurance that their systems and controls are operating effectively	H	Audit Report	■		
Legal Status of a Child in care	To review and provide assurance over the adequacy of the arrangements and procedures in place to manage the legal status of a child in care.	H	Audit Report	■		
Employment Support Allowance	ESA is financial support if you have a disability or health condition that affects how much you can work. Limited guidance in the legislation – Provide assurance around FACT's calculations minimise discrepancies between what Council calculate and what is actually agreed.	M	Audit Report	■		
Single Point of Access (SPOA)	Review the effectiveness and evaluation of the service, including the performance management data used to support service delivery.	M	Audit Report	■		
Deprivation of Liberty Safeguards (DoLS)	Following the introduction of new legislation in October to review the impact to the service and the effectiveness in complying with legislation.	-	Audit Report		■	
First Contact (Assessment & Intervention)	To examine referrals received via First Contact to ensure all are processed in accordance with policy and procedures	-	Audit Report		■	
Early Help Hub	To review of the effectiveness of the early help hub.	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
Streetscene & Transportation						
Highways Structures (Bridges)	To examine the inspection and preventative maintenance arrangements in place for the council Highways Structures, including bridges.	H	Audit Report	■		
North and Mid Wales Trunk Road Agent (NMWTRA) Income Collection	North and Mid Wales Trunk Road Agent (NMWTRA) is responsible for managing, maintaining and improving the strategic road network in North and Mid Wales on behalf of the Welsh Government. Provide assurance that the processes to claim back income is as effective as possible	M	Audit Report	■		
Environmental Permits	Assurance on systems and controls in place which provide management with assurance that risk to breach of legislation / Non-compliance with legislation (Environmental Permits) is mitigated. Review arrangements in place around management of garden waste for other Local Authorities.	M	Audit Report	■		
Statutory Training	Provide assurance that risk of expiry of statutory training certifications due to the inability to undertake testing / training has been mitigated	M	Audit Report	■		
Parc Adfer - Contract Management and Associated Risks	Annual assurance to review the control framework in place.	Annual	Audit Report	■	■	■
Transport Operator Supply Risks	The review will focus on the actions taken by the service to monitor and review transport agreements, routes, reporting and financial spend to ensure that the Council can continue to support transport service operators in provision of school bus routes. The continuing challenges that the service is facing are the number of operators reducing and increasing costs.	-	Audit Report		■	
Power of Delegation	To provide assurance that delegated authority is exercised appropriately including requests, evidence for decision making and reporting.	-	Audit Report		■	
Environmental Enforcement (Abandoned Vehicles, Dog Fouling, Car Parking)	The review will focus on system and controls in place for environmental enforcement service since it returned in house and in relation to COVID19. Specific areas of testing to be agreed with management. Particular focus on impacts of work generated via communications with citizens, issuing fines and clarity and consistency of expectations of citizens, Members and operations.	-	Audit Report		■	
Highways - Asset management plan	Evaluate the budget and actual spend to identify any risks to the quality of the network	-	Advisory Note		■	
External						
Clwyd Pension Fund – Pension Administration & Contributions	To provide assurance around the robustness of processes & controls in place for the management of pensioner payroll & other payments whilst staff are working from home.	Biennial	Audit Report	■		■

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
SLA - Aura - 10 days per annum	Through the SLA with Aura, provide 10 days auditable service.	Annual	Audit Report	■	■	■
SLA - NEWydd - 10 days per annum	Through the SLA with NEWydd, provide 10 days auditable service.	Annual	Audit Report	■	■	■
Clwyd Theatre Trust	Through the SLA with Theatre Clwyd Trust, provide 10 days auditable service.	Annual	Audit Report	■	■	■
Clwyd Pension Fund - Investment, Management & Accounting	To assess the management of the funding strategy and compliance with regulations and procedures.	Biennial			■	
Advisory / Project Groups						
GDPR Project Board	Internal Audits' contribution to the review and compliance with the requirements of the Data protection Act 2018	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	Biennial	■		
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	■	■	■
Financial System	Provide Internal Audit advice and support over the options appraisal of a new financial system to replace Masterpiece.	Ongoing	Advice		■	■
Regional Anti-Fraud and Corruption Network	To host the regional North West Anti-Fraud and Corruption Network	Ongoing	Advice	■	■	■
Electronic Court Bundling Project Group	Participation in the project group to support implementation of the new system	Ongoing	Advice	■		
COVID19 - TTP Regional Tracing, Operation and Performance Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		
COVID19 - TTP Regional Oversight Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		

Audit	Outline Scope	Priority	Expected Output	2021 /22	2022 / 23	2023 /24
COVID19 – TTP Flintshire Project Group	COVID19 - As Test Trace Project Lead for Flintshire County Council contribute to the regions approach to the Test Trace Protect Strategy	Ongoing	Advice	■		
COVID19 – TTP FCC Oversight Group	COVID19 - Chair Flintshire’s Test Trace Project Oversight Group.	Ongoing	Advice	■		
COVID19 – Emergency Management Response Team	COVID19 – To attend and contribute to the Emergency Management Response Team	Ongoing	Advice	■		
COVID19 – Governance and Legal Silver Tactical Group	COVID19 – To attend and contribute to the Governance and Legal Silver Tactical Group	Ongoing	Advice	■		
COVID19 – Logging at Tactical Group	COVID19 – To log meetings for various tactical groups	Ongoing	Advice	■		
Anti-Fraud and Corruption						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
Regional Fraud Network				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■
Fraud Risk Assessment				■	■	■
Develop On-line Fraud Reporting Solution				■		
Review and Update the Counter Fraud Policies and Plans					■	

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 on 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 visit a number of school based on risk and date of last review. The audit will comprise of a full establishment audit covering all aspects of governance, personnel, financial, information
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.