Flintshire Internal Audit

Strategic Plan

DRAFT
2020/21 –
2022/23

CYNGOR
Sir y Fflint
Flintshire
COUNTY COUNCIL

Contents

Presented to Audit Committee, 9th September 2020

Section One: Introduction

1.1   This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2020-2023. It covers:

- Role, Responsibilities and Scope of Internal Audit
- Available Resources
- Reporting Arrangements
- Proposed detailed programme of work for 2020/21 and summary of work for 2021/22 – 2022/23

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 improve an organisation's operations. It helps an organisation accomplish its objectives by b systematic, disciplined approach to evaluate and improve the effectiveness of risk managemen 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 8 FTE auditors giving 708 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 2020/21-2022/23 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
- 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 2019/20

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2020/21 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.

The original 2020/21 – 2022/23 was due to be presented to Audit Committee in March 2020 for approval. However prior to the meeting, the Council's Business Continuity Plan was invoked to respond to the emergency of the pandemic. This resulted in the cancellation of committee meetings and reprioritising our work to respond to the pandemic. This has covered the period from the end of March through to the end of August 2020.   The revised internal Audit plan has been updated to include the COVID19 response work undertaken by the service as well as the proposed recovery work which takes the detailed audit plan up to the end of March 2021.

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 2020/21 – 2022/23

Audit	Outline Scope	Priority	Expected Output	2020/21	2021/22	2022/23
Corporate						
COVID19 - Emergency Management Assurance	COVID19 – To facilitate, review and assess the effectiveness of the Emergency Management Assurance of the governance, risk management and internal control environment during the Council's response to the pandemic.	H	Advisory Note	■		
COVID19 - 5 Key Financial Decisions review	COVID19 - To provide assurance on the five main key decisions made.	H	Advisory Note	■		
COVID19 - Risk Method Statement - challenge and improve	COVID19 - To challenge the Risk Management approach during the response and recovery stages of the pandemic.	H	Advisory Note	■		
Risk Management - Risk Management, including the CAMMS system	To review the effectiveness of the embedded new Risk Management framework, including strategic, operational and project risks	-	Audit Report		■	
Income from Fees and Charges / Efficiency Savings	To review the effective implementation of the Fees & Charges policy and work undertaken in this area to maximise income generation for the Council.	-	Audit Report		■	
Business Continuity	Review the effectiveness of the implementation plans for the Council's business continuity arrangements and its response to the Coronavirus Pandemic	-	Audit Report		■	
Performance Indicators	To review consistency of Portfolio and Service performance management arrangements.	-	Audit Report			■
Use of Consultants	To provide assurance consultants are appointed in accordance with the set protocol, supported by a clear business case, delivered within budget and followed up with a post implementation review.	-	Audit Report			■
Scrutiny / Performance Reporting - linked with Risk Management	Following the changes to the structure of committees and the reporting format assess the effectiveness of scrutinising performance and risk management.	-	Audit Report			■
Education & Youth						
Risk Based Thematic Reviews of Schools	To perform pilot in two school regulatory audits of remote auditing.	H	Audit Report	■		
Attendance, Exclusions and Disengagement of Young People	Review the schools approach and compliance with guidance issued by the LA in relation to attendance, exclusions and disengagement.	H	Audit Report	■		
Schools Grant Funding / Budgeted Licence Deficit	To further review, taking into account the outcome of the current review, how effective the schools are in managing their deficit balances.	H	Audit Report	■	■	
Education Grants - Professional Development Grant (PDG)	The audit will provide assurance on the grant claim preparation and authorisation process.	Annual	Advisory Note	■	■	■

Audit	Outline Scope	Priority	Expected Output	2020/21	2021/22	2022/23
School Funds Follow Up	To perform a follow up audit to determine the progress made on the implementation of actions for Argoed School Fund.	-	Audit Report		■	
Redundancy Costs in Schools	To examine the decision making process and level of challenge in place to ensure all redundancies are cost effective to the Council.	-	Audit Report		■	
Integrated Youth Provision (Youth Service & Youth Justice Services)	To review the effectiveness of the new business plan for the Service.	-	Audit Report		■	
Repairs and Maintenance to School Estate	To assess how effectively the Council is managing its risk in relation to the repairs and maintenance of the School Estate.	-	Audit Report		■	
Impact of Additional Learning Needs	Review the impact of the new code for Additional Learning Needs.	-	Audit Report		■	
Child Care Pilot Project Plan / Free Child Care Offers	To consider the controls around the Child Care pilot project and the uptake in free children care offers.	-	Audit Report			■
NEET - (not in Education, Employment or Training)	The review will examine compliance with policy and procedures to minimise the number of NEET individuals.	-	Audit Report			■
Governance						
COVID19 - Business Support Grants	COVID19 – To support Council Tax & Revenue in the due diligence of applications for Business Support Grants	**H**	No Report	■		
Procurement - Hardware and Software	Review procurement arrangements for Hardware and Software across all portfolios.	**H**	Audit Report	■		
Subject Access Requests	Review the processes in place for managing Subject Access requests to ensure they are efficient, timely and meet legal and regulatory requirements, including Data Protection Impact Assessments.	**M**	Audit Report	■		
Procurement - Contract Monitoring – Follow Up Audit	To perform a follow up audit to determine the progress on the implementation of the agreed actions from the 2019/20 audit.	Follow Up	Audit Report	■		
Data Protection (GDPR)	Review compliance following the introduction of the new Data Protection Regulations 2018.	Annual	Audit Report	■	■	■
Bailiffs (Enforcement Agents)	Consider the controls around the use of the in-house service.	-	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		■	
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.	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2020/ 21	2021/ 22	2022/ 23
Contact Centre	Review the arrangements in place within the contact centre to ensure they are delivering their intended outcomes.	-	Audit Report		■	
Digital Print Service	To examine the effectiveness and efficiency of the Digital Print Service.	-	Audit Report		■	
Records Management (EDRM)	Determine whether the records management service meets the legal and regulatory requirements whilst ensuring there are effective and efficient processes in place.	-	Audit Report		■	
Housing & Assets						
Rough Sleeping	Examine whether the approach the Council has adopted to manage rough sleeping is delivering value for money and its intended outcomes.	**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.	Annual	Audit Report	■	■	■
Housing Rent & Arrears	The review will be based on the outcome from the WAO and how effectively the service is able to respond to the findings.	-	Audit Report		■	
Empty Property (Void) Management	Determine whether the lean process has delivered its intended outcomes.	-	Advisory Note		■	
Disabled Facility Grants – Follow Up	To perform a follow up audit to determine the progress on the implementation of the agreed actions from the 2018/19 audit.	-	Audit Report		■	
Management Information	The review will examine the quality, usefulness, timeliness and accuracy of the management information used within housing.	-	Audit Report		■	
Housing Management	Following the restructure determine compliance with new policy and procedures.	-	Audit Report		■	
Free School Meals	Review the impact of the changes to the criteria for eligibility and the impact this transition has on the local authority.	-	Audit Report		■	
Corporate Asset Strategy & Asset Management Plan	Determine the effectiveness and compliance of the rationalisation programme of the new asset management plan with the aim of generating capital receipts	-	Audit Report		■	
Industrial Units	Following a review to rationalise the estate and generate capital gains, examine whether the Council is achieving its objectives in a timely manner.	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2020/21	2021/22	2022/23
Street Lighting - Managed outside of S&T	The review will look at how street lighting which falls outside of the responsibility of Streetscene & Transportation is managed.	-	Audit Report		■	
People & Resources						
Cost and reclaim for COVID	Taken from the Recovery Risk Register review how the Council is managing the cost and recovery of costs from Welsh Government.	**H**	Advisory Note	■		
Business wide Income and Arrears from COVID	Taken from the Recovery Risk Register to review how the Council is managing the income collection, recovery and arrears following the response and recovery of the pandemic.	**H**	Audit Report	■		
Collaborative Planning	To examine the effectiveness of the Collaborative Planning system to ensure it supports the revenue budget monitoring reports provided to committee.	**H**	Audit Report	■		
Corporate Grants Database – Follow Up	To determine the progress made in the implementation of the agreed actions from the 2019/20 audit.	Follow Up	Audit Report	■		
Corporate Grants (Replacement of WAO Work)	To provide assurance that a sample of corporate grants are meeting the grant conditions set out by Welsh Government.	Annual	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.	Annual	Audit Report	■	■	■
Capital Programme and Strategy	To review, in conjunction with capital accounting, the effectiveness of the new evaluation process in place and compliance with the Capital Strategy.	-	Audit Report		■	
Budgetary Control Support to Schools	This audit will examine the budget management arrangements within Education Finance to support schools.	-	Audit Report		■	
Main Accounting 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.	-	Audit Report		■	■
Financial Management Accounting within portfolios (Focusing on Budget Management)	Focus on the budget control within Portfolios, looking at the key challenges managed by the Portfolio Accountants.	-	Audit Report		■	
Method Statements	To provide assurance that the methods statements used to form the budget setting process is effective.	-	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.	-	Audit Report		■	
Insurance	Following the retender for the insurance contract, review the effectiveness of the Council's insurance arrangements, including processes for handling claims.	-	Audit Report			■

Audit	Outline Scope	Priority	Expected Output	2020/ 21	2021/ 22	2022/ 23
COVID19 – Test, Trace and Protect	COVID19 – During the recovery stage work on the Test, Trace and Protect service for Flintshire.	H	No Report	■		
Health & Safety and Wellbeing of Employees	This review will examine the hours worked, compensatory rest period, records of absences to identify any excessive work practices in place which may have an impact on the wellbeing of an employee.	H	Audit Report	■		
Payroll	Annual review to assess the effectiveness of internal controls within the Council's financial systems.	Annual	Audit Report	■	■	■
Supply Teachers (previously E-Teach)	Review the effectiveness and value for money of the current arrangements in place.	-	Audit Report		■	
DBS Renewals	Review how effective the Council is in ensuring all DBS and any required training is renewed in accordance with guidelines.	-	Audit Report		■	
Electric - New iTrent Platform	Determine whether the glitches within the iTrent system requiring manual intervention have been rectified.	-	Audit Report		■	
Employee Induction	The review will examine how effective the new employee induction is following the move to the NHS platform to ensure it achieves its intended outcome.	-	Audit Report		■	
Planning, Environment & Economy						
Houses of Multiple Occupancy	Given the increase in HMOs as part of this review, a data mapping exercise will be undertaken with key Council system data in an attempt to identify unregistered HMOs.	H	Advisory Note	■		
Home Improvement Loans	To review the effectiveness of the newly established procedures and processes for managing Home Improvement Loans.	M	Audit Report	■		
Planning Enforcement - Ombudsman Report Compliance	To review the progress made by the Planning Enforcement to address the Ombudsman Report	Advisory	Advisory Note	■		
Social Values	Ensure the new social value model is embedded, effective, measureable and delivering the aims of the service provision.	-	Audit Report		■	
Pest Control	To provide advice to evaluate efficiency and effectiveness of service including charging mechanism and value for money.	-	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.	-	Audit Report		■	
Local Development Plan	Review the effectiveness of the board process for the delivery of the LDP.	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2020/ 21	2021/ 22	2022/ 23
Domestic Energy	Review management's monitoring arrangements in place to ensure controls mitigate the risks facing the service.	-	Audit Report			■
Social Services						
COVID19 – Early Entitlement	COVID19 – at the request of the service review the new arrangement put in place for payments to early entitlement providers.	H	Advisory Note	■		
Adoption Services	To determine whether the Authority is receiving value for money from the current contract in place	H	Audit Report	■		
Continuing Health Care	In conjunction with the Health Board review the arrangements in place for Continuing Health Care.	H	Audit Report	■		
Quality Assurance	To determine the effectiveness and embedded learning from the quality assurance process for complex placements within the disability service	M	Audit Report	■		
Social Services Complaints, Comments, Compliments	To review effectiveness and timeliness of the managements of vexatious complaints received within Social Services.	M	Audit Report	■		
Direct Payment - Financial control	To review the arrangements in place for the financial control of Direct Payments	M	Audit Report	■		
Extra Care Facility : Llys Eleanor	An establishment review of the policies, procedures and staffing arrangements in place at the home to ensure a cost effective service is being delivered.	-	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.	-	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		■	
Streetscene & Transportation						
Transport Operating Risks & Costs	Taken from the Recovery Risk Register examine how the service is managing the increase in operating costs due to reducing number of available transport operators to provide services	H	Audit Report	■		
Parc Adfer - Contract Management and Associated Risks	To review the contract management arrangements in place and to provide assurance over the key controls in managing the invoicing, payments, variations and resilience's for Parc Adfer.	H	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2020/21	2021/22	2022/23
Procurement & Contract Management /Monitoring	To examine the procurement and contract management arrangements in place within the portfolio, identify non-compliance with CPRs / FPRs and consider how effectively the service manages procurements following receipt of late capital grant funding from Welsh Government.	H	Audit Report	■		
Loss of 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	■		
Highways Structures (Bridges)	To examine the inspection and preventative maintenance arrangements in place for the council Highways Structures, including bridges.	M	Audit Report	■		
Environmental Regulatory Compliance	To review environmental regulation compliance across the Waste management service, including effluent water treatment plant at Brookhill.	-	Audit Report		■	
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.	-	Audit Report		■	
Bus Services Support (grant)	Examine how efficient and effective the service is in administering the bus service support grant.	-	Audit Report		■	
Impact of reduction of Single Environment Grant	Examine the impact the Single Environment Grant will have on front line services between Planning, Environment and Economy and Streetscene & Transportation.	-	Advisory Note		■	
Alltami Stores	To review the effectiveness in implementing the actions following the review of Alltami Stores.	-	Audit Report			■
Recycling Performance (Landfill Charges)	The review will examine how effective the Council is achieving its recycling targets and the measures put in place to improve curb side recycling.	-	Audit Report			■
Environmental Enforcement (Abandoned Vehicles, Dog Fouling, Car Parking)	The review will focus on how the service is managing the environmental enforcement service since it returned in house. This review will consider the effectiveness of zero tolerance and the level of income generated.	-	Audit Report			■
Safety Barriers	To determine whether strong controls are in place to ensure scrap metal, including safety barriers, are appropriately disposed of and income is generated.	-	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.	-	Audit Report			■
Power of Delegation	To examine requests and reports produced to exercise delegated authority which can be appealed.	-	Audit Report			■

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External						
Pensions Investment, Management & Accounting	To assess the management of the funding strategy and compliance with regulations and procedures.	**H**	Audit Report	■		
SLA - Aura - 17 days	Through the SLA with Aura, provide 17 days auditable service in 2020/21 reducing to 10 days going forward.	Annual	Audit Report	■	■	■
SLA - NEWydd - 19 days	Through the SLA with NEWydd, provide 19 days auditable service.	Annual	Audit Report	■	■	■
Pensions Administration & Contributions	Review the effectiveness of the administration strategy including service standards with members and employers.	Biennial	Audit Report		■	
Clwyd Theatre Cymru	To provide advice as part of the transition to an Alternative Delivery Model (ADM).	-	Audit Report		■	
Advisory / Project Groups						
COVID19 - TTP Regional Planning Group	COVID19 - As Test, Trace and project lead for Flintshire County Council contribute to the regions approach to the Test, Trace and Protect Strategy	Ongoing	Advice	■		
COVID19 – TTP Flintshire Project Group	COVID19 - As Test, Trace and project lead for Flintshire County Council contribute to the regions approach to the Test, Trace and Protect Strategy	Ongoing	Advice	■		
COVID19 – TTP Workforce Workstream	COVID19 - Chair the Test, Trace and Project Workforce workstream.	Ongoing	Advice	■		
COVID19 – Bronze Group - Postal	COVID19 – to roll out FDM Hi-Mail to key services to enable seamless remote working	Ongoing	Advice	■		
COVID19 – Temporary Hospital Provision	COVID19 – To work with BCUHB on the project management of the Temporary Hospital across the region.	Ongoing	Advice	■		
COVID19 – Emergency Management Response Team	COVID19 – To attend and contribute to the Emergency Management Response Team	Ongoing	Advice	■		
COVID19 – Emergency Response for Local Businesses Silver Tactical Group	COVID19 – To attend and contribute to the Emergency Response for Local Businesses Silver Tactical Group	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 – Organisational Recovery Group	COVID19 – To attend and contribute to the Organisational Recovery Group	Ongoing	Advice	■		
COVID19 – Business Compliance Group	COVID19 – To attend and contribute to the Business Compliance Group	Ongoing	Advice	■		

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COVID19 – Logging at Tactical Group	COVID19 – To log meetings for various tactical groups	Ongoing	Advice	■		
New Flare System Development Group	To provide advice to the system development of the new FLARE system.	Ongoing	Advice	■	■	
GDPR Project Board	Internal Audits' contribution to the review and compliance with the requirements of the Data protection Act 2018	Ongoing	Advice	■	■	■
Digital Strategy Board	Internal Audits' contribution to the Digital Strategy Board	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 Corporate Annual Governance Statement and Clwyd Pension Fund.	Ongoing	Advice	■	■	■
Wales Chief Internal Auditors Group	Continuing participation in the Wales Chief Internal Auditors 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	■	■	■
Financial System	Provide Internal Audit advice and support over the options appraisal of a new financial system to replace Masterpiece.	Ongoing	Advice	■	■	■
Dementia Friendly Council Steering Group	Continuing participation at the Dementia Friendly Council Steering Group	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 Biennial		■	
Anti-Fraud and Corruption						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■

Audit	Outline Scope	Priority	Expected Output	2020/ 21	2021/ 22	2022/ 23
Develop On-line Fraud Reporting Solution				■		
Review and Update the Counter Fraud Policies and Plans					■	

Where possible, audits within the plan have been linked to the themes within the Council's Plan and the COVID19 Recovery risk Register and Emergency Management Assurance work. 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 Data Protection Act, 2018.

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.