

Flintshire Internal Audit

Strategic Plan



DRAFT
2022/23 –
2024/25

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Presented to Governance and Audit Committee, 14 March 2022

Section One: Introduction

1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2022-2025. It covers:

- Role, Responsibilities and Scope of Internal Audit
- Available Resources
- Reporting Arrangements
- Proposed detailed programme of work for 2022/23 and summary of work for 2023/24 – 2024/25

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 the Governance 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 Governance and Audit Committee

- Approve the Internal Audit Charter
- Approve, but not direct, the 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 Governance and 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 8.6 FTE auditors giving 1,330 productive days, this includes 1 FTE Graduate Trainee. The level of resource 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 Governance and Audit Committee

On a regular basis Governance and 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.
- Details of those audits issued with an Amber Red / Some 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 are asked to attend Governance and Audit Committee to provide further update on progress to address the findings.

Any Amber Red / Some or Red / Limited assurance opinions provided, the service will be requested to include the audit report within their respective overview and scrutiny committee.

4.4 Annual Audit Opinion

An annual report is presented to Governance and 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 2022/23-2024/25 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 2021/22

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2022/23 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 Audit Wales. 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

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

SECTION SIX: STRATEGIC PLAN FOR INTERNAL AUDIT 2022/23 – 2024/25

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Corporate						
Climate Change & Environmental Sustainability / ESG (Environmental Social Governance)	Review of the governance and reporting Framework. Consideration of the risk of 'green washing' and the potential impact on Finance, Treasury Management; Pensions and impact on delivering climate change by 2030	H	Audit Report	■		
Supply and Demand Risk and Shocks	Assessment of the controls and processes put in place to manage supply chain risks (resources).	H	Audit Report	■		
Social Value / Community Benefits	Evaluation of the controls and processes in place to ensure maximisation of community benefits across new contracts / projects	M	Audit Report	■		
Core Funding 3 rd Sector	Evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Performance Indicators / Scrutiny & Performance linked to Risk Management	Review of performance indicators and performance reporting measures which provide assurance that risks identified in portfolio risk registers are being effectively managed	-	Audit Report		■	
Section 106 Agreements (cross cutting)	Cross cutting review of the management of S106 agreement across portfolios (Planning / Education / Housing & Assets)		Audit Report	■		
Public Service Board	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Use of Consultants	Short review to ensure ongoing compliance with agreed procedures		Audit Report	■		
Education & Youth						
Schools Risk Based Thematic Reviews	To perform four regulatory school audits	H	Audit Report	■	■	■
School Funds	To review compliance with school fund regulations; consider any impact on the school budget and review accumulation of funds	H	Audit Report	■		
After School Club Salary Payments	To ensure primary school Breakfast Club and After School Club salary payments are met through the external provider and not through the school payroll	H	Audit Report	■		
Integrated Youth Service	To review the National Standards Internal Assessment process and the Actions Plans put in place to address any areas of non-compliance	M	Audit Report	■		
Scheme for Financing Schools / School Financial Regulations	To undertake a piece of consultancy work to support the planned update of the Scheme and Financial Regulations	M	Consultancy Report	■		
Schools Control Risk Self-Assessment (CRSA)	Focused questionnaires to all schools to identify cross cutting themes / issues	Annual	Advisory Note	■	■	■

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Education Grants – Education Improvement Grant (EIG)	To provide assurance on the grant claim preparation and authorisation process	Annual	Advisory Note	■	■	■
Youth Justice Service	Review arrangements in place following the internal peer assessment	-	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 - External	H	Audit Report	■		
Corporate Debt Management (including bad debt provision and write offs)	Review of effectiveness of debt management processes & procedures (Council Tax & sundry debt) including adequacy of bad debt provision & capacity to recover increasing levels of debt. The review will also look at the invoice dispute resolution process across the Council	H	Audit Report	■		
Information Technology Governance	Assessment of information technology governance to ensure it supports the organisations strategies and objectives (to ensure compliance with PSIAS Standard 2110.A2)	H	Audit Report	■		
Corporate Complaints	Review of the Corporate Complaints process to ensure it is achieving its intended outcomes	H	Audit Report	■		
Enforcement Agents / Bailiffs	To ensure compliance with regulation and best practice, with particular focus on the supporting financial systems, proccures, controls and reconciliations	M	Audit Report	■		
Procurement Legal Advice	To assess the recently change of process to ensure risks are effectively managed	M	Audit Report	■		
Cyber Security & Data Security	Review of external assurance provided by PSW work, Cyber Essentials Plus work and work around the cyber risk insurance, together with consideration of the adequacy of Action Plans put in place following these pieces of work	M	Audit Report	■		
Data Protection (GDPR)	Review compliance with the Data Protection Regulations 2018	Annual	Audit Report	■	■	■
Customer Services – Contact Centre	Review the arrangements in place within the Contact Centre to ensure they are delivering their intended outcome	-	Audit Report		■	
Procurement	Review of the processes in place for managing the procurement contract in place and consideration of the impact of changes to the staffing structure within Denbighshire County Council	-	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		■	
Cash Management System	Review of the upgraded cash management system (and new payment module)	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Housing & Assets						
Housing Rent & Arrears	Review of controls and processes in place for managing housing rent arrears	H	Audit Report	■		
Maes Gwern Follow Up	Follow up of previous Red (Limited) audit report to ensure actions implemented by the service address identified risks	H	Follow Up	■		
Carelink / Telecare	Review of controls in place to ensure the success of the handover and accuracy of charging	H	Audit Report	■		
Housing Demand	Review of the strategies in place across the Council and wider partner agencies to address housing demand	H	Audit Report	■		
Complaints (Housing and Assets)	Evaluation of the controls in place to ensure delivery of service objectives, with a focus on responsive repairs	M	Audit Report	■		
Temporary Accommodation	Follow up evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Capital Components	Evaluation of process by which housing components (which are material for servicing / responsibility / part of asset value) are identified and recorded in both new and existing stock, and the quality of data to support investment decisions / landlord compliance, etc	M	Audit Report	■		
Supporting People Grant	The audit will provide assurance on the grant claim preparation and authorisation process	Annual	Audit Report	■	■	■
Housing Benefit (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 22/23 will be confirmed at scope	Biennial	Audit Report		■	
Right to Buy (Buyback) Home Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Disabled Facilities Grant (DFG)	Evaluation of the controls in place to ensure delivery of service objectives	-	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 in terms of industrial and commercial rent	-	Audit Report		■	
Landlord H&S Compliance – Fire Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Landlord H&S Compliance – Asbestos Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Landlord H&S Compliance – Legionella Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Landlord H&S Compliance – Electrical Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	Audit Report		■	
Housing Management	Evaluation of the controls in place to ensure delivery of service objectives	-	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	■		
Housing Revenue Account	Review of assumptions and quality of modelling in the HRA Business Plan	H	Audit Report	■		
Main Accounting – General Ledger	Review of the robustness of general ledger controls and processes, including review of the accuracy of data uploaded into feeder systems at the service end	H	Audit Report	■		
Financial Management Accounting within Portfolios	Focus on budgetary control / budgetary management within portfolios and the key challenges faced by the portfolio accountants. Also picking up on the impact of inflation (including increasing energy costs) on financial resilience within portfolios and revisiting the findings of the previous audit	H	Audit Report	■		
Compliance with the CIPFA FM Code	Review of compliance with the code and the criteria and evidence base used to assess compliance	M	Audit Report	■		
Corporate Grants (replacement of AW work)	To provide assurance that a sample of 2 corporate grants are meeting the grant conditions set by Welsh Government	Annual	Audit Report	■	■	■
Main Accounting – Accounts payable (AP) & P2P	Biennial review to assess the effectiveness of the internal controls within the Councils financial systems	Biennial	Audit Report		■	
Masterpiece Business Case	Following on from the WCBC review of use of Masterpiece, this will be an advisory piece of work looking at issues within Masterpiece that directly impact FCC	-	Advisory		■	
Treasury Management	Review to ensure compliance with Strategy and appropriate management of risk	-	Audit Report		■	
Pay Modelling	Provision of assurance around the data and assumptions used as the basis of the Pay Modelling Options Appraisal report to Informal Cabinet in June 22	H	Advisory	■		
Payroll	Annual review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	Audit Report	■		■
Supply Teachers (previously E Teach)	Review the effectiveness and value for money of the current arrangements	M	Audit Report	■		
Learning & Development	Review of the overlap between Workforce Development and other Learning & Development Teams across the Council, the risk of duplication and the impact on VFM	M	Audit Report	■		

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Apprenticeships / Apprentice Levy	Review of the relationship with Coleg Cambria which allows the drawdown of funding (previously EU funding) to meet the costs of training	M	Audit Report	■		
Test Trace Protect	Consultancy piece of work looking as lessons learned / lessons to carry forward	-	Advisory		■	
DBS Renewal	Review of DBS processes (including management of new contract) for robustness and consistency of application	-	Audit Report		■	
Planning, Environment & Economy						
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 across the County. Focus on the identification of risks and identification of areas in which we are unable to mitigate / deliver	H	Advisory	■		
Houses of Multiple Occupancy	Review to provide assurance that the key controls are operating effectively and statutory / regulatory risks presented by HMOs are being managed effectively. Scope to be defined with management	H	Audit Report	■		
Corporate Health & Safety	Review to ensure appropriate compliance with the terms of the SLA's with Aura / Theatre Clwyd and NEWydd and the effective management of associated risks	H	Audit Report	■		
Domestic Energy	Review management's monitoring arrangements in place to ensure controls mitigate the risks facing the service	H	Audit Report	■		
Planning – Prioritisation & Activities (including Enforcement)	Assurance piece of work to ensure actions recommended in the recent consultancy review have been implemented and are working effectively	H	Audit Report	■		
Carbon Emissions – Data Collection methodology	Evaluation of the data collection methodology to ensure consistency across the Council. Risk to be reflected in terms of requirements of Environmental/Social/Governance and impact on funding	M	Audit Report	■		
Countryside Management (including Rights of Way)	Mid-point evaluation of the achievement of objectives within the Improvement Plan. Rights of Way to be separated out	-	Audit Report		■	
Section 106 Agreements	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Bailey Hill	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Greenfield Valley Heritage Park	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Environmental Health Strategy	Review of the recently developed Environmental Health Strategy	-	Audit Report		■	
Home Improvement Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Licencing & Permits	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Trading Standards	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Building Control	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
PE&E Income	Evaluation of the controls in place to ensure delivery of service objectives	-	Audit Report		■	
Social Services						
Placements	Evaluate the controls in place to ensure placements are in line with statutory obligations, risks to clients mitigated and decision making is evidenced	H	Audit Report	■		
Safeguarding	Evaluate the controls in place to ensure learning identified from Adult and Child Practice reviews (APR & CPR) and domestic Homicide Reviews (DHR) are identified and embedded across the Portfolio and Council	H	Audit Report	■		
Childcare Development	Evaluate the controls in place to ensure Council obligations in relation to Welsh Government childcare offer to 3yr and now 2 yr olds is delivered	M	Audit Report	■		
Deputyship	Evaluate the changes proposed by management to ensure the control remain sufficient and risks to client are effectively mitigated	M	Audit Report	■		
Single Point of Access (SPOA)	Evaluate options appraisal currently being undertaken by management - combination of First Contact and SPOA	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		■	
Streetscene & Transportation						
Integrated Transport Unit	Consultancy piece of work to ensure lessons learned from the last Internal Audit review	H	Advisory	■		
Loss of O Licence	Follow up of previous Amber Red (Some) audit report to ensure actions implemented by the service address identified risks	H	Follow Up	■		
Regional Transport / Transport Operator Supply Chain Risks	Consultancy piece of work. 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. In addition the mitigations in place to address strategic supply chain risks will be assessed	H	Audit Report	■		
Recycling Targets	Evaluation of the controls in place to ensure delivery of service objectives. In addition the possible links to funding via corporate grants will be explored	M	Advisory	■		

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 / 24	2024 / 25
Complaints Handling	Evaluation of the controls in place to ensure delivery of service objectives	M	Audit Report	■		
Parc Adfer	Annual assurance to review the control framework in place	Annual	Audit Report	■	■	■
School Bus Passes	Assess compliance with policy (E&Y) and eligibility requirements, including faith schools	-	Audit Report		■	
Assisted Collections	Evaluate the adequacy of the controls in place following the Public Sector Ombudsman complaint recently upheld	-	Audit Report		■	
External						
Clwyd Pension Fund - Investment, Management & Accounting	Review of the Pensions Finance Function to understand the impact of changes to the team structure	Biennial	Audit Report	■		■
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		■	
SLA - Aura - 10 days per annum	Through the SLA with Aura, provide 20 days auditable service (being 10 days from the 22/23 SLA plus 10 days unused from previous years	Annual	Audit Report	■	■	■
SLA - NEWydd - 10 days per annum	Through the SLA with NEWydd, provide 10 days auditable service.	Annual	Audit Report	■	■	■
Advisory / Project Groups						
Pay Modelling Project Board	Internal Audits' contribution to the Pay Modelling Project Board to ensure appropriate consideration of risk in the determination of a new pay model	Ongoing	Advice	■		
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	■	■	■
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 Services Health and Safety Group.	Ongoing	Advice	■	■	■

Audit	Outline Scope	Priority	Expected Output	2022 / 23	2023 /24	2024 /25
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	■	■	■
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	■		
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	■		
Counter Fraud						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
Regional Fraud Network				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■
Fraud Risk Assessment				■	■	■
Develop and Management of 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.
Consultancy Services:	The nature and scope of consultancy engagements are agreed by the portfolio / service. The work is intended to add value and improve an organisations governance, risk management and control processes without the auditor assuming management responsibility.
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 may be 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 an establishment audit covering 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, 100 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.