

Flintshire Internal Audit

Strategic Plan



2023/24 –
2025/26

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Presented to Governance and Audit Committee, 22 March 2023

Section One: Introduction

- 1.1 This document summarises the work undertaken to develop the Internal Audit Strategic Plan for 2023-2026. It covers:
- Role, Responsibilities and Scope of Internal Audit
 - Available Resources
 - Reporting Arrangements
 - Proposed detailed programme of work for 2023/24 and summary of work for 2024/25 – 2025/26

- 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 7.6 FTE auditors. 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 would be 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.

For 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 agendas.

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 2023/24-2025/26 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 2022/23

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2023/24 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 where applicable. .

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 changes will be reported to Governance and Audit Committee within the internal audit progress report.

SECTION SIX: STRATEGIC PLAN FOR INTERNAL AUDIT 2023/24 – 2025/26

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Chief Executives						
Management of Leisure Assets	Focus on the ongoing management of Leisure assets owned by the Council, including overarching responsibility for these sites, extent to which the sites are being managed (including compliance with statutory inspection regime) and recovery of costs incurred in the management of these sites.	H	Assurance	■		
Integrated Impact Assessment	Assessment of the extent to which agreed processes are complied with and are adding value.	H	Assurance	■		
Cyclical Property Valuations	Compliance with CIPFA requirement for periodic revaluation of property assets to support accounting valuations / assessment of alternative approaches.	M	Advisory / VFM	■		
Delivery and Management of Council Plan Objectives	Consideration of whether the Plan is delivering outcomes as intended. Review of the effectiveness of targets and how they are being managed.	-	-		■	
Social Value / Community Benefits	Evaluation of the controls and processes in place to ensure maximisation of community benefits across new contracts / projects	-	-		■	
Public Service Board	Evaluation of the revised PSB to ensure it is delivering service objectives and effective change	-	-		■	
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	-	-		■	
Education & Youth						
Youth Justice Service	To provide assurance around the arrangements in place following the internal peer assessment	H	Assurance	■		
School Risk Based Thematic Reviews (school audits) x 4	To perform four regulatory school audits	Annual	Assurance	■	■	■
Fixed term and permanent exclusions (provisional)	Focus on exclusion processes and managed moves	M	Assurance	■		
Schools Control Risk Self-Assessment (CRSA)	Focused questionnaires to all schools to identify cross cutting themes / issue.	Biennial	-		■	
Pupil Referral Unit	To provide assurance around arrangements in place following the 23/24 structural changes.	-	-		■	

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Supply Teachers	Focus on the management of supply teachers including FCC 'preferred suppliers', direct recruitment by schools (staff on FCC payroll) and school use of agencies which are not preferred suppliers.					■
Governance						
Cyber Security & Data Security	Review of external assurance provided by PSN 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	H	Assurance	■		
Protection against Ransomware Attacks	To review how robust arrangements in place are to detect and prevent attacks to the Council's infrastructure through ransomware (External)	H	External	■		
Declarations of Interest	Links into recent request for a piece of work by the Governance & Audit Committee. Assurance report around officers register of interests to ensure conflicts are appropriately managed and disclosure of 'Related Party' disclosures in the accounts.	H	Assurance	■		
Risk Management	Extend to which new processes are embedded / effectiveness of risk management processes	H	Advisory	■		
Procurement - management of joint service with DCC	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 DCC	M	Assurance / VFM	■		
Deferred charges on properties	Focus on legal / social services processes and controls together with controls around forced sales.	M	Assurance	■		
Data Protection (cross cutting)	Review of compliance with the Data Protection Regulations 2018 at a portfolio / service (1st line) level	M	Assurance	■		■
Hi Mail	Focus on the extent to which postal efficiencies are being rolled out across the Council, ensuring value for money.	-	-		■	
Customer Services – Contact Centre	Review the arrangements in place within the Contact Centre to ensure they are delivering their intended outcome	-	-			■
Cash Management System	Review of the controls in place around the new direct debit system.	-	-			■
Housing & Community						
Tenancy Enforcement / Support	How do both teams ensure tenancy conditions are consistently enforced and breaches (ASB/other tenancy related issues) addressed.	H	Assurance	■		
Performance & Management Information	Reliability of management information - either at key risk level of specific to service	H	Advisory	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Maes Gwern Follow Up	Follow up of agreed actions to ensure they have been appropriately implemented and embedded	H	Follow Up	■		
Temporary Accommodation Follow Up	Follow up of agreed actions to ensure they have been appropriately implemented and embedded	H	Follow Up	■		
Housing Benefit (including Subsidy Grant)	Biennial review with focus on the Subsidy Grant. Specific focus for 22/23 will be confirmed at scope	Biennial	Assurance	■		■
Supporting People Grant	The audit will provide assurance on the grant claim preparation and authorisation process	Grant	Grant	■	■	■
Void Management	To provide assurance over the implementation of the void management action plan	-	-		■	
Carelink / Telecare	Review of controls in place to ensure the success of the handover and accuracy of charging	-	-		■	
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	-	-		■	
Housing Rent & Arrears - (and impact of UIC) - no longer high % of UIC V Benefits	Review of controls and processes in place for managing housing rent arrears	-	-		■	
Disabled Facilities Grant (DFG)	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
Landlord H&S Compliance – Asbestos Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Landlord H&S Compliance – Electrical Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Landlord H&S Compliance – Legionella Risk	Data analysis to ensure compliance with legislation / regulation and policy	-	-		■	
Right to Buy (Buyback) Home Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
People & Resources						
Housing Revenue Account - HRA	Review of assumptions and quality of modelling in the HRA Business Plan	H	Assurance	■		
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	Assurance	■	■	■
Main Accounting – Accounts payable (AP) & P2P	Biennial review to assess the effectiveness of the internal controls within the Councils financial systems.	Biennial	Assurance	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
Treasury Management	Review to ensure compliance with Strategy and appropriate management of risk	M	Assurance	■		
Corporate Credit card / Procurement Card	Adequacy and robustness of the processes in place for the approval and reconciliation of Corporate Credit Card / Procurement Card spend.	M	Assurance	■		
Medium Term Financial Strategy (MTFS)	Focus on the more complex harder to method areas during the update to the MTFS work	Biennial	Assurance		■	
Masterpiece Replacement System Project	Advisory review around delivery of the project.	-	-		■	
Main Accounting - Council Tax	Biennial review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	-		■	
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	Biennial	-		■	
Compliance with pay policies / Application of Additional Pay Policy	Focus on the Additional Payments Policy which covers 'market supplements'; Honorarium and Acting Up Payments. Review of the adequacy and consistency of controls in place around these payments.	H	Assurance	■		
Pay Modelling	Ongoing advisory piece of work to support the pay modelling process. Pay modelling is a key mitigation for the highest risks in the 23/24 risk register, specifically recruitment and retention of staff and management of vacancies and staff turnover.	H	Advisory	■		
Disclosure and Barring Service (DBS) Renewal	Review of DBS processes (including management of new contract) for robustness and consistency of application	M	Assurance	■		
Payroll	Biennial review to assess the effectiveness of internal controls within the Council's financial systems	Biennial	-		■	
Increase in demand for Occupational Health and supplementary services	Ability to respond to increased demand (including VFM) and consideration of the impact of Did Not Attend (DNA's).	-	-		■	
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	-	-			■
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	-	-			■
Planning, Environment and Economy						
Income - Fees & Charges	Review of income critical to efficiency savings. Review of assumptions, income collected and effectiveness of processes. Will incorporate building control and	H	Assurance	■		

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	development					
Planning – Prioritisation & Activities (including Enforcement)	Audit to evaluate actions taken	H	Assurance	■		
Licencing & Permits	Evaluation of the controls in place to ensure delivery of service objectives - risk area - taxi/alcohol - statutory obligations - how do we evidence compliance.	M	Assurance	■		
Section 106 Agreements	Evaluation of the controls in place to ensure delivery of service objectives	M	Assurance	■		
Greenfield Valley Heritage Park	Evaluation of the controls in place to ensure delivery of service objectives and assess whether contract management arrangements are effective	-	-		■	
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	-	-		■	
Environmental Health Strategy	Review of the recently developed Environmental Health Strategy.	-	-		■	
Home Improvement Loans	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
Trading Standards	Evaluation of the controls in place to ensure delivery of service objectives.	-	-		■	
Affordable Housing	Following the adoption of the LDP, determine whether there are sufficient affordable homes in compliance with the LDP.	-	-		■	
Building Control	Evaluation of the controls in place to ensure delivery of service objectives.	-	-		■	
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	-	-			■
Bailey Hill	Evaluation of the controls in place to ensure delivery of service objectives	-	-			■
Social Services						
Consultancy Support - Voice of One Child	Detail of consultancy scope to be confirmed	H	Advisory	■		
Deprivation of Liberty Safeguards (DoLS)	Review of the impact to the service and the effectiveness in complying with current legislation. Incorporate CIW annual monitoring report for good practice / lessons to learn	H	Assurance	■		
In House Children's Home - Ty Nyth	Review of contract management and services delivery arrangements, including joint venture with Wrexham	H	Assurance	■		
Social Work Agency	Review the arrangements in place to manage the appointment of Social Workers	-	-		■	

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	via agencies					
Single Point of Access (SPOA)	Evaluate options appraisal currently being undertaken by management - combination of First Contact and SPOA	-	-			■
Deprivation of Liberty Safeguards (DoLS)	Following the introduction of expected legislative changes review the impact to the service and the effectiveness in complying with legislation.					■
Streetscene and Transportation						
Recycling Targets	Review of waste management recycling targets and infraction liability.	H	Assurance	■		
Review of Technical & Performance Team	Assessment of the extent to which the team supports in the delivery of statutory obligations.	H	Advisory	■		
H&S Service Delivery	Review the adequacy and effectiveness of the controls in place to deliver the demands placed on this service by its customers	M	Assurance	■		
Assets Infrastructure (CiPFA Code)	Advisory work to review compliance with the CIPFA code	M	Advisory	■		
Consultancy Review - Project team	Assess how data drives service decision to make changes to process including complaints	-	-		■	
Environmental Permits	Review management actions against external assurance associated with ISO accreditation.	-	-		■	
Assisted Collections	Evaluate the adequacy of the controls in place following the Public Sector Ombudsman complaint recently upheld	-	-		■	
Parc Adfer	Biennial assurance to review the control framework in place	Biennial	-		■	
Complaints handling	Evaluation of the controls in place to ensure delivery of service objectives	-	-		■	
School Bus Passes	Assess compliance with policy (E&Y) and eligibility requirements, including faith schools	-	-			■
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	Assurance		■	
SLA - Aura - 10 days per annum	Through the SLA with Aura, provide 10 days auditable service.	Annual	Assurance	■	■	■

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
SLA - NEWydd - 10 days per annum	Through the SLA with NEWydd, provide 10 days auditable service.	Annual	Assurance	■	■	■
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.	Biennial	Advice		■	
Programme Coordinating Group	Continuing participation in the Programme Coordinating Group.	Ongoing	Advice	■	■	■
Corporate Health & Safety Group	Participation in the Corporate Services Health and Safety Group.	Ongoing	Advice	■	■	■
Corporate Data Protection Group	Continuing participation at the Corporate Data Protection Group.	Ongoing	Advice	■	■	■
Financial Systems	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	■	■	■
Counter Fraud						
Investigation of Fraud and Irregularities				■	■	■
Proactive Fraud				■	■	■
Regional Fraud Network				■	■	■
National Fraud Initiative (NFI)				■	■	■
Fraud Risk Awareness				■	■	■
Fraud Risk Assessment				■	■	■

Audit	Outline Scope	Priority	Output Expected	2023 /24	2024 /25	2025 /26
	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 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.