Flintshire County Council

Internal Audit
Strategic Plan

2024 - 2027

Cyngor **Sir y Fflint Flintshire** COUNTY COUNCIL

CONTENT

Presented to Governance and Audit Committee, 10 April 2024

1.   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, Performance and Risk 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 Internal 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 of the Council's Constitution.

2. ROLES, 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 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 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.

2.3 Responsibilities of Governance and Audit Committee

In relation to Internal Audit, the Governance and Audit Committee are responsible for:

- Approving the Internal Audit Charter
- Approving, but not directing, 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?
- Receiving quarterly reports summarising internal audit's work to seek assurance and act where necessary
- Making appropriate enquiries of management and the Internal Audit, Performance and Risk Manager to determine where there are inappropriate scope or resource limitations
- Receiving and consider the Annual Internal Audit Report

2.   ROLES, RESPONSIBILITIES AND SCOPE

2.4   Responsibilities for Fraud and Detection

The primary responsibility for the prevention and detection of fraud rests with management. Management's responsibilities include creating an environment where fraud is not tolerated, identifying fraud risks, and taking appropriate actions to ensure that controls are in place to prevent and detect fraud. It is not the role or responsibility of internal audit to detect fraud. However, internal audit will:

- 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

2.5   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

3.   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 6.6 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 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 the Council's:

- Key financial systems
- Risk management, performance management and governance arrangements
- Front line and support services, including schools
- Procurement and contract management arrangements
- Information Governance
- Provision of advice and consultancy
- Any follow up work to provide assurance that agreed actions have been implemented
- Any unplanned work that may arise during the year
- Anti-Fraud and Corruption arrangements

3.   RESOURCES

3.3   Mitigation of any Potential Impairment to Independence and Objectivity

The Internal Audit Service is managed by the Internal Audit, Performance and Risk Manager who also is responsible for managing:

- Performance and Risk Management
- Central Despatch

To mitigate any potential impairment to independence and objectivity regarding the audit of these services, the Chief Officers for Governance is responsible for agreeing any scope, findings and management actions relating to these services.   This has been reporting and agreed previously to the Governance and Audit Committee.

3.4   Approach to Placing Assurance on Other External Sources of Assurance

When scoping specific audit reviews, consideration will be given to placing reliance on other sources of external assurance to ensure best use of the internal audit resources. Where reliance has been placed on external assurance this will be referred to in the audit report.

4. 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 management actions
- Service Manager
- Chief Officer accountable for the implementation of agreed actions
- Chief Executive (Red / Limited assurance reports)
- Strategic Performance Advisor (where risks are identified as missing from the Strategic Risk Register)

It is the responsibility of management to ensure all agreed actions are implemented by the due dates set.

4.2 Assurance Opinion

For each audit, an assurance opinion is provided based on the information and evidence obtained during 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 the Internal Audit Service are:

● Green (Substantial)	Strong controls in place as key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function, or service
● Amber Green (Adequate)	Key controls are in place and generally operating effectively but some fine tuning required.
● Amber Red (Some)	Significant improvement in control environment required as key controls are generally inadequate or ineffective
● Red (Limited)	Urgent process revision required a there is a lack of adequate or effective controls in place

4. REPORTING ARRANGEMENTS

4.3 Priority Grading of Findings

Each finding identified within an individual audit review will be given a priority rating:

High	Action is imperative to ensure that the objectives of the area under review are met
Medium	Requires action to avoid exposure to significant risks in achieving the objectives of the area
Low	Action encouraged to enhance control or improve operational efficiency

4.4 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) assurance or Red (Limited) assurance opinions provided, the service will be requested to include the audit report within their respective overview and scrutiny committee agendas.

4.5 Annual Audit Opinion

An annual report is presented to Governance and Audit Committee for consideration. This report includes the Internal Audit, Performance and Risk 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.

## 5.	DEVELOPMENT OF THE STRATEGIC PLAN

### 5.1	Requirements of Internal Audit

In accordance with the PSIAS, it is a requirement of the Internal Audit, Performance and Risk 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 2024/25-2026/27 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 2023/24

Each area has been assessed and all audits identified as high priority within the plan will be undertaken within the financial year 2024/25 together with those annual / biennial audits. Other audits will be undertaken if resource is available. The Audits plan 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 existing audits to ensure the plan remains dynamic.

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. DEVELOPMENT OF THE STRATEGIC PLAN

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.

Where relevant the audit plan includes risk-based assignments that will provide assurance over the adequacy of the arrangements established to mitigate risks that may threaten the delivery of the Council's priorities.

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.

6. INTERNAL AUDIT PLAN

6.1 Internal Audit Annual Plan – 2024/2025

Review	Rational	Priority	Output
Chief Executives and Assets			
Capital Programme and Strategy / Grant funding of Projects	To review, in conjunction with capital accounting, the effectiveness of the new evaluation process in place and compliance with the Capital Strategy	H	Assurance
Future ADMS	To provide advice and support over future ADMs	Annual	Advisory
3rd Sector Core Funding - Follow Up	To follow up on the implementation of actions from the audit in 2023/24	Follow Up	Assurance
Capital Receipts	To ensuring value for money is achieved through the sale of Council assets		To be completed if resource is available
Education and Youth			
Education Other Than Schools (EOTS)	To assess whether the Council is effectively managing and delivering EOTS to those eligible and need of accessing the provision, whilst ensuring appropriate safeguarding arrangements are in place	H	Assurance
Thematic Review – Safeguarding within Schools (DBS Checks)	Assess the monitoring arrangements in place within Education and Youth over how effective Safeguarding arrangements within schools are following. The annual self-evaluation of safeguarding procedures completed by schools will be used as part of this review	H	Assurance
Not in Education, Employment or Training (NEET)	Undertake a value for money review of the service and whether it's achieving its objectives	H	Assurance
Control Risk Self-Assessment	Focused questionnaires to all schools to identify cross cutting themes / issue	Annual	Advisory
Youth Service Consultation around the Strategic Plan	To review and advise the consultation and strategic planning process to ensure sound decisions based on service user feedback. (Advisory Review)		To be completed if resource is available
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 - Salford IT Audit Service)	H	External Assurance
Procurement – Preparedness of the new Procurement Act	To assess the preparedness of the Council in responding and meeting the requirements of the new Procurement Act	H	Assurance
Cyber Security	As part of Cyber Security undertake a technical external review by Salford IT Audit Service on the Council's approach to preventing and responding to phishing attacks	Annual	External Assurance
Corporate Complaints / Handling - Follow Up	To review the progress made by the service in implementing the audit actions	Follow Up	Assurance
Housing and Communities			
Landlord H&S Compliance - Asbestos	To provide assurance as to the effectiveness of internal controls in place to ensure compliance with statutory/regulatory landlord obligations in relation to Asbestos.	H	Assurance

6. INTERNAL AUDIT PLAN

Review	Rational	Priority	Output
Welsh Housing Quality Standard 2023 - Phase One	To provide assurance as to the effectiveness of internal controls and management's action plan to ensure compliance with WHQS Phase One targets.	H	Assurance
Supporting People (grant)	Annual review to certify grant	Annual	Assurance
Homelessness Temporary Accommodation – Follow Up	Follow up to provide assurance that actions agreed from the 21/22 audit have been implemented	Follow up	Assurance
Housing Support Gateway	To provide assurance as to the internal controls in place to ensure effective onboarding, matching and signposting of service users	To be completed if resource is available	
People and Resources – Finance			
MTFS – Achievability of Efficiency Savings	To assess the ability to delivery those efficiency savings identified as part of the 2024/25 budget setting process	H	Assurance
Budget Management	To review the effectiveness of the budget setting and management process to support the Council's financial resilience	H	Assurance
Taxation	To assess the arrangements in place for the accurate accounting and treatment of VAT within the Council	H	Assurance
Write Offs	Considering the increase in debt, review the accuracy of write offs in accordance with policy	To be completed if resource is available	
Petty Cash	Review the arrangements in place to effectively manager Petty Cash within the Council		
People and Resources – Human Resource & Organisation Development			
Matrix - off matrix agency Cost reporting	Review off matrix costs and appropriate process in place to ensure VFM is achieved	H	Assurance
Payroll, including Approach to Holiday Pay	Biennial review to assess the effectiveness of internal controls within the Council's financial systems and to provide assurance over compliance with the new changes concerning the treatment of holiday pay	H	Assurance
DBS Checks - Follow up	To review the progress made in implementing the audit actions	Follow Up	Follow Up
Planning, Environment and Economy			
Environmental Health	To provide assurance as to the effectiveness of internal controls in place to ensure compliance with statutory/regulatory obligations. Specific area to be agreed at scope	H	Assurance
Building Control – Fees & Charges	To provide assurance as to the internal controls in place around fees and charges levied and barriers to achieving income targets	H	Assurance
Minerals and Waste – Fees & Charges	To provide assurance as to the internal controls in place around fees and charges levied and barriers to achieving income targets	H	Assurance
Pest Control – Fees & Charges	To provide assurance as to the internal controls in place around fees and charges levied and barriers to achieving income targets	H	Assurance

6. INTERNAL AUDIT PLAN

Review	Rational	Priority	Output
Streetscene and Transportation			
HRC – Fees and Charges	To provide assurance as to the internal controls in place around fees and charges levied and barriers to achieving income targets	H	Assurance
Procurement & Contract Management/Monitoring	To provide assurance as to the internal controls in place across procurement, contract monitoring and the use of Proactis	H	Assurance
Governance, Delegation & Risk Management	To provide assurance as to the internal controls in place around clarity of role between officers and members when discharging decision making, governance and risk management responsibilities	H	Assurance
Parc Adfer	Biennial review to support Flintshire as lead authority and provide assurance as to the controls in place around Parc Adfer which Conwy, Denbighshire, Flintshire, Gwynedd and Ynys Môn councils use to meet their waste diversion and recycling targets and provide a stable, long term residential waste treatment service for the Partnership	Biennial	Assurance
Social Services			
Commissioning and Contracts	To ensure appropriate arrangement are in place for the management of commissioning and contracts and value for money is being achieved	H	Assurance
In House Childrens Home - Ty Nyth	Review of contract management and services delivery arrangements, including joint venture with Wrexham and has it achieved the objectives set	H	Assurance
Deferred Charges Residential Care Cost Liability – Follow Up	Follow up on the progress made within the actions identified as part of the Deferred Charges report	Follow Up	Follow Up
Social Work Agency / Agency Costs	Review the arrangements in place to manage the appointment of Social Workers via agencies and assess the costs associated with agency social workers, sickness, vacancies etc to ensure there is full adherence to the memorandum of understanding for an all Wales approach	To be completed if resource is available	
External			
Clwyd Pension Fund - Pensions Administration and Contributions	To provide assurance around the robustness of key internal controls, processes and procedures e.g. bank accounts, officer / advisory governance arrangements, non-payments of contributions, escalation process, and bank reconciliation	Biennial	Assurance
Aura Leisure and Libraries	Through the SLA with Aura, provide 10 days auditable service	Annual	Assurance
NEWydd Catering and Cleaning	Through the SLA with NEWydd, provide 10 days auditable service	Annual	Assurance
Advisory / Project Groups			
Pay Modelling Project Board	To continue to advise as part of the pay model project - extended date Oct 2024		
Replacement Masterpiece Project	Advisory review around delivery of the project		

6. INTERNAL AUDIT PLAN

Review	Rational	Priority	Output
GDPR Project Board	Internal Audits' contribution to the review and compliance with the requirements of the Data protection Act 2018		
Corporate Governance Working Group	As part of the group, undertake a self-assessment against CIPFA / SOLACE 'Delivering Good Governance, Wales'		
Accounts Governance Group	Continuing participation in the Account Governance Group and contribute to the development of the Annual Governance Statement		
Programme Coordinating Group	Continuing participation in the Programme Coordinating Group		
Corporate Health & Safety Group	Participation in the Corporate Services Health and Safety Group		
Corporate Data Protection Group	Continuing participation at the Corporate Data Protection Group		
Financial Procedures Rules	Internal Audits' contribution to the revision of policies and procedures within the Council's Financial Procedural Rules		
Anti-Fraud, Prevention and Detection			
Investigation of Fraud and Irregularities			
Proactive Fraud Work / Development			
Regional Fraud Network			
National Fraud Initiative (NFI)			
Fraud Risk Awareness			
Fraud Risk Assessment			
Review and Update of Counter Fraud Policies			
Audit Management and Development			
Committee Preparation			
Service Development			
Action Tracking and Validation			
General Advice			
Contingency			
Completion of 23/24			

6. INTERNAL AUDIT PLAN

6.2 Internal Audit 2025-27 Proposed Plan

Review	Rational	2025/26	2026/27
Chief Executives and Assets			
Compliance with equality and Welsh language duties	A corporate review to assess the framework in place to comply with the Welsh Language Standards	●	
Public Service Board Community Safety Partnership	Evaluation of the revised PSB to ensure it is delivering service objectives and effective change	●	
Social Value / Community Benefits	Evaluation of the controls and processes in place to ensure maximisation of community benefits across new contracts / projects	●	
Education and Youth			
Education Grants - Pupil Development Grant (PDG)	From 2025/25 there will be a requirement to audit these grants	●	●
Control Risk Self-Assessment	Focused questionnaires to all schools to identify cross cutting themes / issue	●	●
WG Sustainable Communities for Learning Programme	To evaluate the effectiveness of the mitigating actions in place to manage the risk affecting rising project costs due to installation	●	
Pupil Stats and Funding Formular (Cross Cutting)	Review the accuracy of the data to support the school funding allocation following the implementation of the new SIMs replacement system	●	
Governance			
Data Protection	Review of compliance with the Data Protection Regulations 2018 at a portfolio / service (1st line) level	●	
Community Engagement	To review the effectiveness of the Community Engagement Strategy	●	
Cyber Security	As part of Cyber Security undertake a technical external review by Salford IT Audit Service on the Council's approach to preventing and responding to phishing attacks	●	●
Housing and Communities			
Disabled Facilities Grants	To provide assurance as to the internal controls in place across the DFG service including compliance with statutory obligations and value for money	●	
Housing Benefit (including Subsidy Grant)	Biennial review with focus on the Subsidy Grant. Specific focus for 22/23 will be confirmed at scope	●	
Supporting People Grant	Annual review to certify grant	●	

6. INTERNAL AUDIT PLAN

Review	Rational	2025/26	2026/27
People and Resources (Finance)			
Masterpiece Replacement System Project	Advisory review around delivery of the project.	●	●
Insurance	To review the efficiency and effectiveness of the service following a change in personnel within the team	●	
Treasury Management	Review to ensure compliance with Strategy and appropriate management of risk	●	
Corporate Grants (Replacement of WAO Work)	To review a sample of two grants and that they meet the grant conditions set by Welsh Government	●	
Main Accounting - General Ledger (GL) (Biennial)	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	●	
Main Accounting (AR) including Corporate Debt Management	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	●	
School Funding Formula (Cross Cutting)	To be picked up as a cross cutting review in 2025 with the accuracy of pupil stats / data	●	
Main Accounting - Accounts Payable (AP) and P2P (Biennial)	Biennial review to assess the effectiveness of the internal controls within the Councils financial systems		●
Procurements Cards	As Corporate Credits will be replaced by Procurement Cards, this review will ensure the controls are working effectively		●
People and Resources (HR & OD)			
Imperago Time Management system	Assess the effectiveness of the roll out and use of Imperago, including compliance with Working Time Regulations	●	
Attendance Management	Compliance with Attendance management.	●	
Annual Leave	Compliance with the annual leave policy, accurate entitlement	●	
Notification of Leaver to Clwyd Pension Fund	To provide assurance that the revised controls in place are operating effectively	●	
Payroll	Biennial review to assess the effectiveness of internal controls within the Council's financial systems		●
Planning, Environment and Economy			
Climate Change, Environmental Sustainability and ESG– Follow Up	Follow up to provide assurance that actions agreed from the 23/24 audit have been implemented	●	

6. INTERNAL AUDIT PLAN

Review	Rational	2025/26	2026/27
Section 106 Agreements	To provide assurance that the revised controls following the previous audit work (15/16 & 17/18) are operating effectively	●	
Trading Standards	To provide assurance as to the internal controls in place across the service including compliance with regulatory/statutory obligations – specific area will be defined at scope	●	
Streetscene and Transportation			
Parc Adfer	Bi-annual review to support Flintshire as lead authority and provide assurance as to the controls in place around Parc Adfer which Conwy, Denbighshire, Flintshire, Gwynedd and Ynys Môn councils use to meet their waste diversion and recycling targets and provide a stable, long term residential waste treatment service for the Partnership		●
Social Services			
Children out of County Care and Education	Joint review with education to assess how effective the mitigating arrangements are in place in meeting national pressures	●	
Direct Payments	To provide assurance as to the internal controls in place across the Direct Payments service including compliance with statutory obligations and prevention of fraud	●	
Voice of One Child (Advisory)	Detail of advisory scope to be confirmed	●	
Placements (Unregistered)	To provide assurance that the revised internal controls following previous audit advisory work (22/23) are in place and operating effectively		●
External			
Clwyd Pension Fund - Pensions Administration and Contributions (Biennial)	Review how effective the CPF is in administering discretions as set out within the LGPS regulations	●	
Clwyd Pension Fund – Investments (Biennial)	To provide assurance around the robustness of processes & controls in place for the management of their investments		●
Aura Leisure and Libraries (Annual)	Through the SLA with Aura, provide 10 days auditable service	●	●
NEWydd Catering and Cleaning (Annual)	Through the SLA with NEWydd, provide 10 days auditable service	●	●

6.   INTERNAL AUDIT PLAN

6.3   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 schools 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