

Flintshire Internal Audit

Progress Report



February
2019

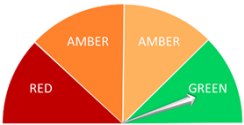
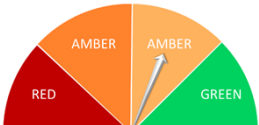
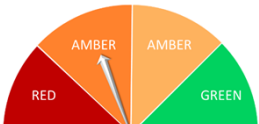

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Levels of Assurance – Standard Audit Reports

Appendix A

The audit opinion is the level of assurance that Internal Audit can give to management and all other stakeholders on the adequacy and effectiveness of controls within the area audited. It is assessed following the completion of the audit and is based on the findings from the audit. Progress on the implementation of agreed actions will be monitored. Findings from **Red** assurance audits, and summary findings from Amber Red audits will be reported to the Audit Committee.

Level of Assurance	Explanation
<p>Green – Substantial</p> 	<p>Strong controls in place (all or most of the following)</p> <ul style="list-style-type: none"> • Key controls exist and are applied consistently and effectively • Objectives achieved in a pragmatic and cost effective manner • Compliance with relevant regulations and procedures • Assets safeguarded • Information reliable <p>Conclusion: key controls have been adequately designed and are operating effectively to deliver the key objectives of the system, process, function or service.</p> <p>Follow Up Audit: 85%+ of actions have been implemented. All high priority actions have been implemented.</p>
<p>Amber Green – Reasonable</p> 	<p>Key Controls in place but some fine tuning required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but there are weaknesses and / or inconsistencies in application though no evidence of any significant impact • Some refinement or addition of controls would enhance the control environment • Key objectives could be better achieved with some relatively minor adjustments <p>Conclusion: key controls generally operating effectively.</p> <p>Follow Up Audit: 51-85% of actions have been implemented. All high priority actions have been implemented.</p>
<p>Amber Red – Some</p> 	<p>Significant improvement in control environment required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls exist but fail to address all risks identified and / or are not applied consistently and effectively • Evidence of (or the potential for) financial / other loss • Key management information exists but is unreliable • System / process objectives are not being met, or are being met at an unnecessary cost or use of resources. <p>Conclusion: key controls are generally inadequate or ineffective.</p> <p>Follow Up Audits - 30-50% of actions have been implemented. Any outstanding high priority actions are in the process of being implemented.</p>
<p>Red – Limited</p> 	<p>Urgent system revision required (one or more of the following)</p> <ul style="list-style-type: none"> • Key controls are absent or rarely applied • Evidence of (or the potential for) significant financial / other losses • Key management information does not exist • System / process objectives are not being met, or are being met at a significant and unnecessary cost or use of resources. <p>Conclusion: a lack of adequate or effective controls.</p> <p>Follow Up Audit - <30% of actions have been implemented. Unsatisfactory progress has been made on the implementation of high priority actions.</p>
<p>Categorisation of Actions</p>	<p>Actions are prioritised as High, Medium or Low to reflect our assessment of risk associated with the control weaknesses</p>
<p>Value for Money</p>	<p>The definition of Internal Audit within the Audit Charter includes ‘It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper economic, efficient and effective use of resources.’ These value for money findings and recommendations are included within audit reports.</p>

Final Reports Issued Since November 2018

Appendix B

The following reports and advisory work have been finalised since the last Audit Committee. Action plans are in place to address the weaknesses identified.

Project Reference	Portfolio	Project Description	Audit Type	Level of Assurance	Actions		
					High	Med	Low
11-2017/18	H&A	Strategic Housing & Regeneration Project (SHARP)	Risk Based	Amber Red	2	1	0
05-2018/19	SS	Direct Payments	Risk Based	Amber Green	0	4	0
31-2018/19	Gov	Members Allowances	Risk Based	Amber Green	0	2	0
28-2018/19	P&R	Main Accounting - General Ledger (GL)	System Based	Amber Green	0	0	5
22-2018/19	H&A	SARTH follow Up - Interim Report	Advisory	N/A	-	-	-
18-2018/19	PP&E	Bailey Hill	Advisory	N/A	-	-	-

Reports Issued ‘Amber Red / Some’ Assurance
Housing and Assets – Strategic Housing and Regeneration Project (SHARP)

Appendix C

Areas Managed Well	Areas Identified for Further Improvement
<ul style="list-style-type: none"> • Programme objectives have been defined and have been approved by cabinet. • The SHARP risk register is in place and definitions have been established to measure risk probability and impact. • Approval has been granted by Cabinet for each scheme where building work has commenced. • Built specifications have been defined to ensure properties built under the scheme meet the Flintshire Housing Standard. • A process is in place to assess that properties built under the scheme meet the agreed criteria. 	<p>Opportunities for improvement to the control environment have been identified to ensure the SHARP objectives are met.</p> <p>Our review identified:</p> <ul style="list-style-type: none"> • The system utilised to monitor progress of the SHARP programme deliverables, Line of Balance, does not compare objectives against actual progress, examine the extent of any deviations from the specific plans in order to understand knock on effects, identify in advance problematic areas where corrective action may be required, forecast future performance, and assign responsibilities. <p>Agreed Management Action: Projects will be brought into further control through the use of a sound programme management technique using a recognised and structured project management method.</p> <ul style="list-style-type: none"> • The implications to funding as a result of the change in the housing mix had not been considered, validated, and approved by cabinet at the time of the review. This may put pressure on the funding available to build the properties agreed under the SHARP Programme by the designated timescales which may lead to a potential reputational detriment to the Council. <p>Agreed Management Action: For any future changes in the mix of homes or changes in funding requirements, the funding implications will be considered and be subject to cabinet approval prior to the change being made.</p> <ul style="list-style-type: none"> • The assessment of risk within the programme risk register requires improvement as it needs to be dynamic, timely and relevant. <p>Agreed Management Action: The risk register is considered at the Programme Board and management team meetings, however, it is noted and accepted that this could be more developed and reflective of developments and updated accordingly so as to evidence progress.</p>

Audit Assurance Summary

Appendix D

Portfolio	Number of Reports & Assurance					
	Red	Amber Red	Amber Green	Green	Advisory - No Opinion Given	In Total
Corporate					2	2
Education & Youth			4	4	3	11
Governance	1	1	2			4
Housing & Assets		1	1		2	4
People & Resources		1	2		1	4
Planning, Environment & Economy					2	2
Social Services			2			2
Streetscene & Transportation					1	1
External		1	1		2	4
Total	1	4	12	4	13	34

Priority & Number of Agreed Actions			
High	Medium	Low	In Total
	11	10	21
3	22	4	29
2	4	2	8
2	11	12	25
	1	7	8
1	2	6	9
8	51	41	100

Action Tracking – Portfolio Performance Statistics

Appendix E

Portfolio	January 2018 Statistics			Live Actions - As at January 2018			Actions beyond <u>Original</u> due date	
	Number of Actions Raised Since January 2016	Actions Implemented since Jan 2016 <i>(including Actions No Longer Valid)</i>	% of Actions Cleared To Date	Live Actions	Actions Beyond Due Date <i>(excludes Actions with revised due date)</i>	Actions with a Revised Due Date	Actions between 6 & 12 months	Actions Greater than 12 Months (13+)
Chief Executives *	45	40	90%	4	0	1	1	0
Education & Youth	65	62		3	2	2	2	0
Governance *	133	113		20	1	5	1	3
Housing & Assets *	123	108		15	0	5	2	1
People & Resources	150	134		16	5	5	0	2
Planning, Environment & Economy *	62	47		15	3	13	6	4
Social Services	92	87		5	0	5	0	1
Streetscene & Transportation	75	75		0	0	0	0	0
External	27	24		4	3	2	0	1
Individual Schools	87	84		3	2	0	0	0
Total	859	774			85	16	38	12

* Actions removed and relocated within External e.g. Clwyd Pension Fund

* Actions removed from Community & Enterprise and reallocated between Governance, Housing & Assets and Strategic Programmes & Planning, Environment & Economy

Actions Overdue and Older than 6 months (where overdue)

Appendix F

Audit	Ref	Action	Priority	Original Due Date	Revised Due Date	Age of Action from Original Due Date (Months)	Reason for Revised Due Date and Current Position	How Risk is Being Managed
Education & Youth								
Youth Justice 2016/17	2013	A nominate resource from social services for children is not in place. Review to be completed with the Children Services Executive Board Representatives to implement solution in line with the Crime and Disorder Act 1998.	M	31/03/2018	31/12/2018	9	Matter to be raised to the YJS Executive Delivery Group and Executive Management Board.	No further update provided.
Youth Justice (2016/17)	2045	Devise a contingency business case to identify and mitigate risks against statutory and non-statutory grants to assist with the business continuity. Review opportunities identified by the external review to develop a succession plan. Approval to be obtained for both of these initiatives from the Chief Executive.	M	31/03/2018	31/08/2018	9	Discussions has commenced with Chair of Exec Board but awaiting for final budget confirmation (final grant amount from YJB pending). Discussions ongoing.	Ongoing discussions and business case submitted.

Governance							
Legal Case Management System 2017/18	2361	Discussions should be held with Information Compliance Officer in IT Business Services with a view to ensuring that the Iken System is compliant with the General Data Protection Regulations (Data Protection Act 2018).	M	30/11/2018	-	1	No further update provided.
People and Resource							
Working Time Regulations 2017/18	2120	A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy). This information will be shared with each Chief Officer for review and action and concerns will be escalated as required to the Senior Manager HR & OD and Head of Paid Service.	M	31/07/2018	-	5	No further update provided
Working Time Regulations 2017/18	2123	A report will be produced on a quarterly basis for each Portfolio to identify all employees who have worked on average in excess of 48 hours over a 26 week period (this new timeframe is documented within the latest Council policy). This information will be shared with each Chief Officer for review and action and concerns will be escalated as required to the Senior Manager HR	M	31/07/2018	-	5	No further update provided

		& OD and Head of Paid Service.					
Working Time Regulations 2017/18	2201	<p>The overall position of the Council is to provide a work life balance for all employees. In respect of Social Services employees, management were aware of the working time regulations and the challenges of meeting these versus the regulatory requirements in terms of continuity of care for vulnerable people who require overnight support. Managers have taken actions to minimise the tensions of this by engaging staff on a rota basis and increasing the use of concessionary rest periods.</p> <p>The service is not in a position to make additional appointments to cover sleep in work hours as the service has to ensure continuity of care for service users it is essential that this is maintained. No concerns have been raised by the employees identified, however any issues reported would be addressed. In addition, it is worth noting that employees who work sleep-ins are rarely 'called-on' to work and therefore are not actually working during this period despite being recorded as working to comply with the Regulations.</p> <p>Taking into account all of the above, the level of risk has been considered and accepted in operational terms.</p> <p>The introduction of the monitoring reports (2A & 3A) will assist in</p>	M	31/07/2018	-	5	No further update received.

		<p>identifying any further significant concerns which will be actioned as necessary.</p> <p>In addition for Social Services Portfolio, a report will be produced on a quarterly basis to identify the number and frequency of employees called-on to provide reassurance. This should prompt management intervention, if required.</p>					
Schools Funding Formula 2018/19	2334	<p>Management will review the format of the reconciliation and try and simplify to make clearer.</p> <p>The funding is fully reconciled with any minor differences noted on the reconciliation for follow up. The reconciliation identifies any adjustments yet to be actioned in the ledger.</p> <p>The amounts on the reconciliation don't necessarily relate to the formula spreadsheets as they can be ledger adjustments and so would not appear on the formula spreadsheets. The formula allocation is run at a point in time but throughout the year there can be adjustments to school budgets. In addition there are a range of codes which are not linked with the formula spreadsheets but form part of the reconciliation.</p>	L	31/12/2018	-	0	No further update received
Schools Funding Formula	2335	The Property Team have been contacted and indicated that the last time schools were surveyed was in	L	31/10/2018	-	2	

2018/19		<p>2010 and technology forge has not been updated for changes/extensions to schools. The m2 data used in the funding formula has been updated to reflect any changes and therefore is the most up to date available.</p> <p>It was agreed in January 2018 following consultation with Primary schools and agreement with the Schools Budget Forum that the deprivation element would be taken out of the primary formula. There are transitional arrangements in place with 25% taken out in 2018/19 and the remainder in 19/20.</p> <p>Regarding the secondary formula – the deprivation element was taken out in 2015/16 but following consultation with schools it was reinstated in 2016/17. There are no plans to take this element out of secondary in 2019/20 or to update the parameters which are used.</p>							
Planning Environment & Economy									
Greenfield Valley Trust Follow Up 17/18	2195	<ul style="list-style-type: none"> 2018-2021 Business Plan to be agreed by the Board of Trustees. Management Agreement to be completed and to be agreed by the Board of Trustees. 	M	31/07/2018	28/09/2018	5	<p>Final version of legal agreement is with Greenfield Valley Board and legal representative, this will mean final sign off date by the end of September and with Andrew Farrow taking a lead on this due to me leaving the authority.</p> <p>Comments on the draft Management agreement are awaited from the legal</p>		

							representatives of GVT.	
Section 106 Follow Up report 17/18	2232	Consideration will be given to alternative sources of funding for a new over-arching back office system for the Planning, Environment & Economy portfolio, which will include an integrated module for the management and reporting of s106 balances.	M	31/10/2018	-	2	No further response received	
Section 106 Follow Up report 17/18	2233	Timescales to be agreed for the report to COT / Cabinet re s106 legacy balances.	L	31/08/2018	-	4	These will be agreed following Programme Board on 22 nd November.	
External								
Pensions Administration 2017/18	2178	Team Leader appraisals identified the requirement for the Team Leaders to devise training plans for the members of their respective teams. These are being completed and will include a column to detail training still required.	L	30/09/2018	-	3	No further response received	
Pensions Administration 2017/18	2180	Pension's management team meetings are held every two weeks where the KPIs and any issues are discussed. Discussions at these meetings and any issues and resulting solutions will be recorded in a more formal action plan with immediate effect	H	30/06/2018	31/10/2018	6	Due to staff absent this unfortunately has not progressed to date.	Team leaders will continue to monitor the KPIs and assign work accordingly in Helen's absence.
Theatr Clwyd 2018/19	2343	The Theatr continues to broaden the base of charitable and other fundraising. Reporting will become increasingly important as we cultivate stakeholder relationships.	L	31/12/2018	-	0	No further update provided.	-

Schools								
Ysgol Penyffordd Risk Based Thematic Review 2017/18	2139	Governing Body to adopt the LA's model Anti-Fraud and Corruption policy.	L	31/12/2018	-	0	No further update provided.	-
Ysgol Penyffordd Risk Based Thematic Review 2017/18	2249	Monitor the agreed responsibilities of the outsourced Data Protection Officer via the Service Level Agreement, when updated SLA is received.	M	31/12/2018	-	0	No further update provided.	-

Actions with a Revised Due Date Six Months Beyond Original Due Date (Not Overdue)

Appendix G

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Chief Executives								
Risk Management 2016/17	2004	Service Plans should include operational risks / emerging risks in accordance with the guidance in the Council's Risk Management Policy & Strategy. This needs to include: •More immediate and visible reporting of risk; •Clarity of roles around the escalation of risk; •Appropriate responsibility for agreed risk mitigations.	M	31/03/2018	30/04/2019	Chief Officers have all been involved in the revision of the Risk Management Strategy and discussion about the escalation protocol. Performance Leads have also been updated as to the diligence needed around risk management at a service level.	The Chief Officer Team have recently agreed to a revised and timelier setting of the Council Plan, alongside developing and finalising the Portfolio Plans and related operational plans. These revised plans will be produced by the end of April to coincide with setting the budget and the new financial year. Operational risks will be included within the contents of the related operational plans.	Operational risks are managed within the Portfolios and, if relevant, the agreed escalation process is enacted.
Governance								
PCIDSS Compliance (2015/16)	1516	The officer working group should ensure that the self-assessment is completed drawing on the full range of professional expertise and experience	H	31/12/2016	29/03/2019	The council has implemented the necessary changes to ensure compliance with web payments and with payments taken via	A PCIDSS review was undertaken by a specialist QSA provider, ECSC, on 4th October 2017. The review has identified areas of compliance and areas of risk. Overall, the	The council has implemented the necessary changes to ensure compliance with web payments and with payments taken via

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		of the group.				kiosks in Connects Centres. There is a remaining area of non-compliance with payments taken over the phone that will require new software. The council is looking at how many licences it needs and whether to simply divert some payments from phone to web prior to purchasing and implementing the new software. If/when funding is agreed the council will be able to commission a software supplier and establish a firm date for implementation and thus achieving compliance	Council is deemed to be 50% compliance to PCIDSS. The findings of the report are now being considered by the Project Group and Chief Officer to identify what measures are required to increase compliance but this will undoubtedly require substantial investments in IT to achieve 100% compliance.	kiosks in Connects Centres. There is a remaining area of non-compliance with payments taken over the phone that will require new software. The council is looking at how many licences it needs and whether to simply divert some payments from phone to web prior to purchasing and implementing the new software.
Flintshire Connects	1505	<p>Services accessed by Flintshire Connects cannot always be delivered in full.</p> <p>A fundamental review of all customer facing services will be undertaken to explore the best future method of delivery, including face to</p>	M	30/09/2017	01/09/2019	Following this audit and the revision of the Customer Service Strategy a Customer Service Strategy Review Group was formed and tasked to begin reviewing all customer contact across the Council with a focus on	The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both	A Programme Manager to lead this transformation project has now been appointed.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>face, through Connects centres backed up by feasibility studies for areas where greatest efficiency could be achieved. This review will look in the first instance at service delivery methods across all Portfolios and assess if they are sufficiently lean and a decision made on what services could be delivered through Connects without overlap and duplication. Following the review a strategy will be formulated on how services will be delivered in the future.</p>				<p>how we currently deliver services (face to face, telephone and digital) and looking at the aspirations of how we could deliver differently to ensure we are utilising the most appropriate channels for services/customer contact.</p>	<p>telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions. It has also identified tasks that could be better delivered by Connects and release back office efficiencies.</p> <p>The work completed has identified that the delivery of the Customer Service Strategy and the Customer Workstream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the council is beyond what the review group can deliver in the timescales required. It has been agreed that a dedicated resource is required to programme manage this transformational project going forward and work is now underway to recruit to this position so that the work required can be driven forward.</p>	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Flintshire Connects	1514	<p>Services are not always being delivered in the most efficient ways.</p> <p>Services delivered through Flintshire Connects Centres will be evaluated for the most appropriate, efficient and effective delivery methods.</p>	M	30/09/2017	01/09/2019	<p>Following this audit and the revision of the Customer Service Strategy a Customer Service Strategy Review Group was formed and tasked to begin reviewing all customer contact across the Council with a focus on how we currently deliver services (face to face, telephone and digital) and looking at the aspirations of how we could deliver differently to ensure we are utilising the most appropriate channels for services/customer contact.</p>	<p>The review group have now finished the initial analysis and met with all portfolio's to determine where change is required. The work carried out by the group has identified a number of areas across the council where the digital offer needs to be improved to enable reduction in both telephone calls and face to face provision for a number of services, examples include, logging repairs and Streetscene general report it type functions. It has also identified tasks that could be better delivered by Connects and release back office efficiencies.</p> <p>The work completed has identified that the delivery of the Customer Service Strategy and the Customer Workstream of the Digital Strategy need to be closely aligned and also that the scale of the work that needs to be done to deliver the transformation across the council is beyond what the review group can deliver in the timescales required. It has</p>	<p>A Programme Manager to lead this transformation project has now been appointed.</p>

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
							been agreed that a dedicated resource is required to programme manage this transformational project going forward and work is now underway to recruit to this position so that the work required can be driven forward.	
Procurement 2016/17	1649	The supplier performance management template is now available in Proactis for completion by contract officers. Contract officers will receive a reminder from Proactis to use the contract management module. All relevant contract officers should receive notification so they know the supplier performance management template is available and must be used.	M	31/03/2018	28/02/2019	To promote the current functionality would be counterproductive in light of the need to re-train officers when new product release is launched.	The Supplier & Contract Performance Management module within the PROACTIS system is currently being enhanced with new functionality that is due to be released for use before the end of this calendar year. Therefore, the Council needs to take stock of the new functionality when it becomes available before we promote and remind officers to use the new performance management module.	
Housing & Assets								
Housing Allocations 15/16	1616	The current SARTH policy is under review. Following this, any required changes to	M	31/03/2017	31/01/2019	The date has been amended to coincide with the most recent audit recommendations.	Feedback from the staff consultation/training sessions held has resulted in some minor tweaks and access	Staff have been made aware of any amendments to the procedures subject to

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		procedural notes will be implemented.				<p>The SARTH policy is a regional policy and the revised date reflects the date the regional panel will be signing off the revised policy and procedures.</p> <p>Comprehensive procedures have been developed and provided to audit. Through November meetings have been held with regional partners to tweak and ensure a consistent approach will be implemented across the partnership.</p> <p>January date is to allow for the development of some user guides to complement the procedures and linked guidance on affordability to be finalised.</p> <p>Staff have been trained and are aware of the new procedures so risks are mitigated whilst final</p>	<p>issues to be resolved but in the main there have been no major changes to the revised procedures and these will now be progressed for final sign off.</p> <p>Action plan shows that the development of user guides to compliment these procedures will be completed by 25.10.19. It is important that these are in place at the same time as full implementation of new procedures to ensure staff have the correct guidance on how to complete the actions required on the housing system</p> <p>It has therefore been agreed to move to a full implementation date of 01.11.18 to ensure the new procedures are rolled out robustly and correctly.</p>	<p>final versions being signed off. This is confirmed within 1:1s and team meetings.</p>

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
						sign off is undertaken.		
SARTH 2017/18	1995	Controls relating to SLA adherence require enhancement. Investigate system developments through the utilisation of new system codes to assist with the automation of cancellations due to non-receipt of evidence. KPIs to be set to measure adherence to process.	L	29/06/2018	28/02/2019	Project plan for CRM integration attached with revised completion date of 17th December. The team will then need time to catch up with the actions as per the SLA.	Due to errors found in the testing process there is further work required by ICT and Capita to finalise the new solution. Advised that implementation date is likely to be in November 2018.	Low risk (green)
Community Asset Transfer - Holywell Leisure Centre 2017/2018	2085	Following each monitoring meeting the relevant documentation will be uploaded to CAMMS.	L	31/05/2018	10/02/2019	Meetings and notes available therefore risk is low, they need uploading and this will be consolidated and completed by 31/08/18	We did have a view that we could hold documents on CAMMS and that is the case but once the asset is closed CAMMS cannot easily be reopened. In future to improve audit process we will hold the lease and the Community Benefits Agreement on Technology Forge (Tf), as it is property related information and probably sits well in this system. We will also keep formal record of review of Community Benefits on Tf.	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
People & Resources								
Compulsory and Voluntary Redundancies 2016/17	1933	A new database will be formulated after Lotus Notes is closed down and this will have the involvement of HR, IT and Finance to ensure the necessary controls are inbuilt.	M	31/12/2017	31/01/2019	Yet to finalise ICT solution	Control measures remain in place while ICT are working on an alternative solution to the Lotus Notes Databases. These systems remain operational supplemented by email correspondence / authorisations until new solution identified.	Instruction issued to users of the system to ensure that fields are populated. Problems with the system itself still exist and we are waiting for ICT to provide an alternative solution
Compulsory and Voluntary Redundancies 2016/17	1925	The Databases will be reviewed and improved to ensure all appropriate information is captured. Regular reviews will be undertaken to ensure all relevant fields are completed and due process is being adhered to.	M	31/07/2017	31/01/2019	Awaiting for IT to make necessary changes to system as per follow on notes	After a recent iTrent update the database was no longer accessible. It has been agreed as there is a new database which will be released in 6 weeks IT won't spend time trying to make the soon to be obsolete database work. Awaiting for IT to make necessary changes to system as per follow on notes.	The service are keeping paper records whilst awaiting the new database.
Planning and Environment								
DFG 2016/17	2024	The policy context remains unchanged. However, the details of each programme of work changes frequently as funding programmes	M	30/06/2018	20/04/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all	Policy to be reviewed and amended in line with the Welsh Government guidance. Revised policy to be taken to cabinet in April.	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		change. A simple programme summary with eligibility criteria will be created and approved to replace this section of the policy.				documentation by the board members.		
DFG 2016/17	2028	A process to be defined on how to deal with client cases which exceed the DFG grant (36K) amount but are below the Disabled Facilities Discretionary Top Up Loan (Minimum loan amount of £3K). Officers will have discretion to manage these cases within new guidelines.	M	30/06/2018	31/01/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members.	Documented process provided to the chief officer of Housing and Assets for review and approval.	Management oversight of current practices and reporting to DFG oversight board.
DFG 2016/17	2058	Monthly reconciliation to be completed between DFG spreadsheet with the information provided by finance to ensure budget spend is accurately reported and managed as well as providing an accurate overview of all grants in process. Following the review of the current process in an	M	31/05/2018	31/03/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members. Previous spreadsheet now replaced with 'DFG monitor for new framework' spreadsheet.	Target dates have been assigned to each step of the DFG process and this is being monitored. Further work being completed to assist with the streamline of current process.	Management oversight of current practices and reporting to DFG oversight board.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>attempt to streamline, target dates to be assigned to all process steps.</p> <p>Monthly reporting to be generated to review progress of delivery against agreed SLAs.</p> <p>Review of cases where SLAs have not been achieved to understand reasons for delay and opportunities for process improvements.</p> <p>Internal KPIs to be established to monitor DFG delivery.</p>				<p>Please note that the carry over work from 2017/18 has been recorded on the sheet and resulted in various anomalies regarding time scales being flagged as 'red' (ARF budget year 2017/18) Time frames for the individual steps towards delivery have now been input and are part of the DFG monitor sheet. Financial information is recorded on the spreadsheet and transferred to the Master tracker spreadsheet which is used to help predict potential under/over spend. The Master tracker will have figures input that are provided by finance as 'actuals' as well as commitments from the monitor sheet. Please note the current figures are an extract from P2P as finance do not produce monthly budget figures for the first two</p>		

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
						months of the year.		
DFG 2016/17	2060	A completed DFG application form to be required in all instances to evidence agreement by the service user to the terms and conditions of the grant.	M	31/05/2018	31/01/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members.	Land charges will now be a two stage check, step 21a on the 'DFG monitor for new framework' spreadsheet and a second check to make sure this has been carried out at step 24. This is also recorded on the Civica check list	Management oversight of current cases including review an application form is available in all instances.
DFG 2016/17	2078	A process review should be completed to identify areas where improvements can be made or the process could be streamlined. Documented procedures (desk instructions) for all DFG processes to be drafted.	M	31/05/2018	31/01/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members.	Instruction process detail and process map has been initially formatted and have been seen and commented on by audit, as the 24 steps mentioned within the audit report. However a simple, none technical, description for the individual steps is proving difficult to slim down to a usable size	Risk is managed through the use of the DFG spreadsheet, Civica checklist and means testing via Benefits.
DFG 2016/17	2079	Management information to be developed to report on contractor performance. Management to investigate system requirements to eliminate the need for manual spreadsheets and the potential to use Proactis,	M	31/05/2018	31/03/2019	Due to all DFG activities having to be approved by the DFG oversight board, this action date has been extended to facilitate review of all documentation by the board members.	'Price Comparison' tab on the DFG monitor spreadsheet to be used to compare the codes used by the contractors on the framework and those that they have refused. The 'Delivery' tab records the budget approved cost, total paid and a projected cost. This will assist in a bench marking exercise	Management oversight through monitoring spreadsheet and reported to the DFG oversight board.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		the Councils' contracts management system.					that could be carried out after the new framework has been in operation for several months. Contractor performance is discussed as part of the delivery process (1-2-1's, team meetings, etc.).	
Section 106 - 15/16	285	<p>The Local Planning Guidance Notes are currently being brought up to date to allow continued use of the Unitary Development Plan (UDP). Whilst the UDP has technically expired, the intention is to keep the plan 'alive' for as long as possible.</p> <p>The bulk of the 'comments' from the LPGN consultation process were reported to the Planning Strategy Group on 25th February 2016. LPGN 22 will be reviewed as required following the adoption of the updated LPGN's.</p> <p>The updated LPGN's</p>	M	31/07/2016	30/06/2019	<p>The LPG 22, as overarching guidance, can only be updated once all individual LPGs have been updated, and there is still work to be done to update LPG13 (see below).</p> <p>Lastly, as each individual LPG is up to date (except LPG 13) each can be applied to the consideration of planning applications and any developer obligations that arise.</p> <p>The risk in not updating LPG 22 is therefore very low and can be managed in due course once individual LPGs are updated. This must therefore be a 'green' in</p>	Follow up audit report 18.5.18: LPGN 22 Planning Obligations (adopted by the Council in February 2007) has not been updated. Discussion with Planning Strategy has suggested that as LPGN 22 acts as a signpost to other planning guidance around developer contributions, it can only be updated once the full suite of planning guidance is in place. LPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Once the revised planning guidance is adopted LPGN 22 can be updated. Following discussion of the Follow Up audit findings the due date for this Agreed Action has been revised to 31/12/18.	Monitoring progress with LPG13 via service manager and with reports to S106 working group.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		(which are still in the consultation period) will be adopted by 30th April 2016. If it is determined that further update to LPGN 22 is required (in particular to take account of the adoption of LPGN 23, Education Contributions - adopted July 2012) then we could expect the adoption of an updated LPGN 22 by 31st July 2016.				terms of risk status.		
Section 106 - 15/16	313	Leisure to discuss the inclusion of an upfront specification for play equipment in the LPGN with the Planning Policy team. This would allow specifications to be built into the planning application (as such any changes to specification would require an amended planning application).	M	31/10/2016	28/02/2019	Specification is still awaited from Leisure and will be included as part of updating LPG 13 (see below). Revised due date set was unrealistic and unachievable given circumstances reported below for LPG 13 update. Amended by SG following email conversation with Alan Roberts 26.5.16 Updated on behalf of Ian Bancroft: A working	Follow up report 18.5.18: SPGN 13, Outdoor Playing Space & New Development, is in the process of being revised. Specification is still awaited from Leisure and will be included as part of updating LPG 13 (see below). Revised due date set was unrealistic and unachievable given circumstances reported below for LPG 13 update.	Monitoring progress with LPG13 via service manager and with reports to S106 working group.

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
						<p>group is now in place to complete the drafting of this guidance note and will finish the work by 31st March 2017.</p> <p>Amendment made to provide an accurate update in line with the Planning Strategy group meeting that will sign off the draft guidance.</p>		
<p>Planning Enforcement 2016-17</p>	<p>1885</p>	<p>The service will review how enforcement referrals are investigated through process mapping and ensure that consistency exists within the team.</p> <p>Alternative software providers are also being sought to assist with the process with short, medium and long term digital aims to be agreed by July 2017.</p>	H	<p>31/08/2017</p>	<p>30/04/2019</p>	<p>The service firstly needs to be restructured and embedded with new policy in use. This may not be completed to late November. Time is then required to review mapping and reflect, plan change to process and implement.</p>	<p>Whilst the structure of the teams and the overall process has been reviewed and changes made, documented procedures have yet to be produced for the team. A process mapping exercise is planned which will further assist Officers in how this work is to be undertaken. Up to date procedures will help ensure compliance and consistency across the service.</p>	<p>Referrals continue to be recorded on the current system.</p>
<p>Planning Enforcement 2016-17</p>	<p>1892</p>	<p>Process mapping to be commenced in July 2017 will form the basis of training notes in order for any officer to be able to use the Flare enforcement</p>	L	<p>30/11/2017</p>	<p>31/04/2019</p>	<p>Intended that the restructure will be complete by end of November 2017 then time required to complete lean process</p>	<p>Officers have been booked onto the waiting list for the Trevor Roberts Association Enforcement residential course since September 2017. The budget for this training is in</p>	<p>Training has been arranged for the new Enforcement Officers.</p>

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>system. Completion of training notes November 2017.</p>				<p>and set down in procedures for the service to rely on.</p> <p>Restructure completed 1st January 2018. The newly created teams need time to reflect on the processes recorded prior to the restructure and how to change and update these to reflect new and best practice.</p> <p>Following the restructure a Senior Officer has resigned and following interviews the existing Enforcement Officer has been promoted to that role. Further advertisement and interviews took place to appoint a new enforcement officer. This appointment commenced on 30th April 2018. During that time focus has been on dealing with other enforcement actions required.</p>	<p>place, and we are hoping to be advised of our attendance dates soon.</p>	

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
Pollution Control 2017/18	2048	A new computer system is being considered for Planning and Environment which should address or improve the issues. However IT have reported that this is still in its infancy and could take a long time to implement. In the interim 'smarter' ways of working should contribute to avoiding duplications.	L	31/03/2018	31/05/2019	Original date provided was incorrect.	Computer system will take a length of time to be agreed upon and implemented, and further impacted by move to Ewloe.	Smarter apps for efficient working practices are being considered in the meantime.
Social Services								
Flying Start Childcare Placements 2015/16	1608	<p>Management have agreed the following actions:</p> <p>(a) To review the sessional rate offered to existing providers considering pricing across Wales and what elements the fee will cover.</p> <p>(b) To contact Corporate Procurement to discuss the undertaking of a</p>	M	30/06/2017	01/04/2019	As advised by Procurement - In agreement with Flying Start Welsh Government Account Manager.	<p>(a) Actioned. A review has been completed of the sessional rates across North Wales. A phased reduction was introduced June 2017 in alignment with the childcare offer too.</p> <p>(b) Actioned. Work is in progress with Procurement. A tender document has been produced.</p> <p>(c) Actioned. A review has been undertaken through</p>	The Flintshire model is considered to be exemplar, as Flintshire Flying Start only pay for places booked. There are no block booking for FS childcare places, unlike many other Authorities. Attendance is closely monitored, alongside quality and staff qualification level. This is undertaken by specialist advisory

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
		<p>tender exercise to include support for smaller organisations</p> <p>(c) To review similar processes and paperwork undertaken by other local authorities in Wales and the viability for using best practice examples in Flintshire.</p> <p>(d) To ensure any tendering exercise is aligned with the Welsh Government 3-4 year old pilot for funded childcare to ensure consistency of rates, and sustainability for childcare settings.</p> <p>(e) Undertake tender exercise for the procurement of childcare placements, to include a briefing and support session with Settings.</p> <p>(f) Notify successful/unsuccessful settings</p>					<p>the Flying Start Network and best practice examples and lessons learnt are being applied in preparation for procurement.</p> <p>(d) Revised due date. Due to the implementation of the Childcare Offer and ensuring stability in the Sector and sufficiency of places for Early Entitlement, Childcare and Flying Start placements the procurement exercise is being delayed until the early implementation childcare offer is completed.</p> <p>(e) Part-actioned. The briefing and support session material is prepared in readiness for a procurement exercise.</p> <p>(f) Successful and unsuccessful settings will be notified within timescale.</p>	<p>teachers. The monthly payments to Settings is also closely monitored with the necessary audit trail. All Flying Start settings are approved by WG.</p>

Audit	Ref:	Action	Priority	Original Action Due Date	Revised Due Date	Reason for Revised Due Date	Current Status	How Risk is Being Managed
External								
CPF Investment 2016/17	1943	An Operational Plan will be devised to assign roles and responsibilities for the core functions within the Clwyd Pension Fund team. This will assist with the identification of single points of failure within the team. Individuals to be trained outside of their core role in order to facilitate the delivery of service in the event of long term absence or attrition. Succession planning will also be considered given the relative age of individuals completing these functions relative to retirement age.	M	31/12/2017	31/03/2019	<p>Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section.</p> <p>The 2018/19 Business Plan includes a structure review of the Finance Team. Work is still on-going with HR to finalise the structure and carry out recruitment. This should be substantially complete in Q1 2018 but full completion may take to Q3 2018.</p>	Work is continuing with HR for a revised structure to the section which will accommodate the ongoing needs of the section.	The risks are being managed by outsourcing essential work to third parties.

Investigation Update

Appendix H

Ref	Date Referred	Investigation Details
1. New Referrals		
1.1	03/01/2019	A whistleblow has been received concerning a Council contract. A review is to be undertaken.
2. Reported to Previous Committees and still being Investigated		
2.1	20/08/2018	An allegation has been received concerning the awarding of work to a company being run by a former employee of the Authority. An investigation is ongoing.
2.2	16/10/2018	A complaint has been received concerning the awarding of contracts where there is a potential conflict of interest of a member of staff with a contractor. An investigation is ongoing.
3. Investigation has been Completed		
3.1	21/05/2018	A review has been completed of invoices submitted by a former Council contractor to ensure they were legitimate. An invoice has been raised for monies owed to the Authority.
3.2	16/10/2018	A referral was received concerning an additional payment made for a post (paid under additional payments policy). A review has been carried out and the correct procedure was followed when awarding the additional payment.

Internal Audit Performance Indicators

Appendix I

Performance Measure	Qtr 1 18/19 (as at 21/5)	Qtr 2 18/19 (as at 31/10)	Qtr 3 18/19 (as at 2/11)	Qtr 3 18/19 (restated)	Target	RAG Rating	
Audits completed within planned time	87%	86%	75%	83%	80%	G	↑
Average number of days from end of fieldwork to debrief meeting	7	11	9	9	20	G	→
Average number of days from debrief meeting to the issue of draft report	1	3	2	1	5	G	↑
Days for departments to return draft reports	3	16	7	5	7	G	↑
Average number of days from response to issue of final report	3	0	0	1	2	G	↓
Total days from end of fieldwork to issue of final report	19	33	22	21	34	G	↑
Productive audit days	80%	79%	88%	78%	75%	G	↓
Client questionnaires responses as satisfied	100%	100%	100%	100%	95%	G	→
Return of Client Satisfaction Questionnaires	40%	86%	100%	40%	80%	R	↓

Key					
R	Target Not Achieved	A	Within 20% of Target	G	Target Achieved
↑	Improving Trend	→	No Change	↓	Worsening Trend

Internal Audit Operational Plan 2017/18 (Carry Forward)

Appendix J

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Corporate			
Income from Fees and Charges / Efficiency Savings	H	In progress	
Community & Enterprise			
Strategic Housing and Regeneration Project (SHARP)	H	Complete	
Organisational Change 2			
County Hall Campus Working Group	Advice & Consultancy	On going	Attendance at Working Group
People & Resources			
Main Accounting – Accounts Payable (AP) / P2P	Annual	Draft report with Service	
Streetscene & Transportation			
Integrated Transport Unit (ITU)	H	Draft report with Service	
Fleet Management	M	Draft report with Service	Additional work requested by the service

Internal Audit Operational Plan 2018/19

Appendix K

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Corporate			
Budget Planning Challenge	H	Not Started	Qtr 4
Business Planning, Risk and Performance Management	H	Not Started	Qtr 4
North Wales Residual Waste Project (FCC)	H	In Progress	Qtr 4
North Wales Residual Waste Project (Lead)	H	Combine	Combine both Lead and FCC audit
Declaration of Interests	H	In Progress	
Clwyd Theatre Cymru (CTC)	H	Complete	
Collaborative / Partnerships Arrangements (CC - Social Services)	M	In Progress	On hold until end of qtr 4
Integrated Impact Assessments	M	Defer	Defer until 2019/20
National Grant Funded Schemes	M	Defer	Defer until 2019/20
Use of Consultants	Annual	Complete	
NWRW - Validation of Local Labour Figures	Advice & Consultancy	Complete	Request to review CNIMs local labour figures
Education & Youth			
Risk Based Thematic Reviews	H	In Progress	
School Funds	H	In Progress	
School Funding Formula (CC - People & Resources)	M	Complete	
Pupil Statistics - Cross Cutting	M	Complete	
Early Entitlement	M	Defer	Defer until 2019/20
Education Grants - Including Education Improvement Grant (EIG) & Pupil Development Grant (PDG)	Annual	Complete	
Governance			
Digital Strategy	H	Combine	Combine with Online Transactions DS
Cloud Computing	H	Not Started	Qtr 4

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Procurement - Contract Monitoring (Joint Working - Denbighshire)	H	In Progress	Qtr 4
Deferred Charges on Properties (CC - Social Services & Planning, Environment & Economy)	H	In Progress	
Online Transactions (Digital Strategy) (CC – Strategic Programmes)	H	In Progress	Combine with Digital Strategy – now part of the working group (advisory)
Members Allowances	M	Complete	
Procurement of Hardware & Software	M	Defer	Defer until 2019/20
GDPR	Annual	In Progress	
Housing & Assets			
Welsh Housing Quality Standards (WHQS) Investment Plan	H	In Progress	
CAT – New	H	No longer relevant	No new CAT's
ADM – New	H	Not Started	No new ADM's presently
Property Valuations	H	In Progress	Qtr 4
Right to Buy (buyback) / Home Loans	M	Defer	Defer until 2019/20
Empty Property (Void) Mgt	M	In Progress	Scoped
Travellers	M	Complete	
New Homes - Contract Management	M	In Progress	
Property Maintenance	M	In Progress	
Technology Forge (TF)	M	In Progress	
Supporting People	Grant	Complete	
Council Tax and NNDR	Annual	In Progress	
Housing Benefits	Annual	In Progress	
Main Accounting - Accounts Receivable, including Corporate Debt Management (CC - People & Finance)	Annual	In Progress	
Homelessness	Follow Up	In Progress	
SARTH	Follow Up	In Progress	Interim report issued
People & Resources			
Financial Model, incorporating Collaborative Planning	H	In Progress	
P2P – Transfer of Process	H	In Progress	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
School Funding Formula (CC - Education & Youth)	M	Complete	
Corporate Grants	M	Defer	Defer until 2019/20
Main Accounting - Accounts Payable (AP) and P2P	Annual	In Progress	Qtr 4
Main Accounting - Accounts Receivable (AR), include Debt Management (Cross cutting with Community & Enterprise)	Annual	In Progress	Qtr 4
Main Accounting - General Ledger (GL)	Annual	Complete	Qtr 4
Budget Workforce Group	New	Complete	
Method Statements	New	Complete	
Appraisals	H	In Progress	
Pay Modelling 2018/19	New	Complete	
Exist Packages	New	In Progress	
Pay Deal 2019/20	H	In Progress	
Notification of Start, Leavers and Changes to Clwyd Pension Fund	M	Not Started	
Annual Leave	M	In Progress	
Occupational Health Unit	M	In Progress	
Payroll	Annual	In Progress	
Planning, Environment & Economy			
Minerals and Waste	H	In Progress	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Social Services & Streetscene & Transportation)	H	In Progress	
Deferred Charges on Properties (CC - Governance & Social Services)	H	In Progress	
Community Safety Partnership	M	Defer	Defer until 2019/20
Bailey Hill	M	Complete	
Planning & Enforcement	Follow Up	Complete	
Disabled Facility Grants (DFGs)	Follow Up	In Progress	Oversight board
Carbon Reduction Scheme (CRC)	New	Complete	
Social Services			

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
Children out of County Care & Education	H	In Progress	
Collaborative / Partnerships Arrangements (CC - Corporate)	H	In Progress	
Deferred Charges on Properties (CC - Governance & Community & Enterprise)	H	In Progress	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC – Planning, Environment & Economy & Streetscene & Transportation)	H	In Progress	
Direct Payments	M	Complete	Nov
Flying Start - WG Funding	M	Defer	Defer until 2019/20
Safeguarding - Children's	M	In Progress	
Social Services Financial Processes	Follow Up	In Progress	
Streetscene & Transportation			
Highways - Cost Recovery	H	In Progress	
Service Efficiency and Income Targets	H	In Progress	
Corporate Health & Safety – Near Misses, including Plant, Machinery and Work Equipment (CC - Planning, Environment & Economy & Social Services)	H	In Progress	
Regional Transport	M	In Progress	
Alltami Stores	Follow Up	In Progress	
Public Burials	New	Complete	
External			
Aura	SLA (20 Days)	In Progress	Qtr 4
NEWydd	SLA (10 Days)	Complete	
Advisory / Project Groups			
Corporate Governance Working Group	Advice & Consultancy	Ongoing	
Accounts Governance Group	Advice & Consultancy	Ongoing	
Annual Governance Statement	Advice & Consultancy	Ongoing	
Council's Constitution	Advice & Consultancy	-	Not required to date
North Wales Residual Waste Project	Advice & Consultancy	Ongoing	

Audit	Internal Audit Priority Rating	Status of Work	Supporting Narrative
E Procurement Working Group	Advice & Consultancy	Ongoing	
GDPR Working Group	Advice & Consultancy	Ongoing	
County Hall Campus / Relocation/ Working Group	Advice & Consultancy	Ongoing	
Programme Coordinating Group	Advice & Consultancy	Ongoing	
Financial System	Advice & Consultancy	-	No Longer Required
Anti-Fraud and Corruption			
National Fraud Initiative (NFI)	Proactive Fraud	Complete	
Review and Update the Counter Fraud Policies and Plans	Proactive Fraud	Complete	
Develop On-line Fraud Reporting Solution	Proactive Fraud	-	
Annual CIPFA Fraud & Corruption Survey	Proactive Fraud	-	
Fraud Risk Awareness	Proactive Fraud	Ongoing	
Audit Developments			
Continue to develop the use of Computer Assisted Audit Tools and Techniques	Development	Ongoing	
Continue to develop and refine the use of Control Risk Self-Assessments	Development	Ongoing	
Develop the use of Root Cause Analysis	Development	-	
Assurance Mapping Exercise	Development	Ongoing	

Glossary

Risk Based Audits	Work based on strategic and operational risks identified by the organisation in the Improvement Plan and Service Plans. Risks are linked to the organisation's objectives and represent the possibility that the objectives will not be achieved.
Annual (System Based) Audits	Work in which every aspect and stage of the audited subject is considered, within the agreed scope of the audit. It includes review of both the design and operation of controls.
Advice & Consultancy	Participation in various projects and developments in order to ensure that controls are in place.
VFM (Value For Money)	Audits examining the efficiency, effectiveness and economy of the area under review.
Follow Up	Audits to follow up actions from previous reviews.
New to Plan	Audits added to the plan at the request of management. All new audits to the plan are highlighted in red.
Audits to be Deferred	Medium priority audits deferred. These audits are highlighted in green within the plan.