

<u>Directorate(s)</u>	<u>Service Area(s)</u>	<u>Audit Entity</u>	<u>High Level Audit Remit</u>	<u>Budgeted Audit Days</u>	Q1	Q2	Q3	Q4
Chief Executive	Corporate Development & Partnerships	Performance Management	Review of new performance management arrangements introduced as part of 'Transforming Bridgend' ,particularly to provide assurance on the accuracy of the management information fed into the QBRs.	10				x
Chief Executive	Corporate Development & Partnerships	Local Service Board	Review of LSB pilot with particular emphasis on assurance aspects	10			x	
Chief Executive	Legal & Regulatory	Delegated powers	Review to test that decisions made in line with the delegated powers.	20		x		
Chief Executive	Legal & Regulatory	Trading Standards	Review of operational aspect e.g. seizure and custody of counterfeit goods.	20				x
Chief Executive	Legal & Regulatory	Whistleblowing Policy	Review of use of the policy, staff awareness and action taken under the policy.	15			x	
Chief Executive	Legal & Regulatory	Elections	Review concentrating on financial accounting and management.	10	x			
Chief Executive & Resources	Corporate Development & Partnerships / IT & Customer Contact	Transactional Website Development	Three stage review of the development of the BCBC's website to transactional functionality	15	x		x	

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Children	Learning	Primary Schools	Preset audit programme covering income, expenditure, school meals, staffing, budgeting, private fund etc.	95		x	x	x
Children	Learning	Secondary Schools	As Primary schools, but more detailed testing involved. Follow up of recommendations made in last year's visits. Some testing mandated by WAG post 16 Funding.	75		x	x	x
Children	Learning	SEN Schools	As Primary and Secondary schools but tailored to incorporate the risks associated with special needs schools.	25		x		
Children	Learning	SEN & Psychology Services	Operational review including statementing. Management of SEN services in non SEN schools.	20		x		
Children	Learning	School Improvement Service	Review of how the service influences the achievement of the educational targets set by the authority	15				x
Children	Learning	Education Grants	Reviews required by the Grant Conditions attached to a number of small WAG grants	15				x
Children	Learning	Maesteg PFI	High level review of contract with PFI provider to establish controls over service and costs.	10		x		

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Children	Learning	Pupil Referral Unit	A health check along the lines of the secondary schools audit programme but tailored to incorporate the risks associated with the PRU.	10				x
Children	Safeguarding & Family Support	Direct Payments	Test care plans are adequate, payments made are in line with plans & agreed rates and money is used in line with the plans or recouped.	15	x			
Children	Safeguarding & Family Support	Leaving Care Act & Supported Lodgings	Review of arrangements for children leaving care, including financial controls and appropriateness of service provision.	10	x			
Children	Safeguarding & Family Support	Family Link	Review of arrangements for respite care.	5		x		
Children	Strategy Partnerships & Commissioning	School Reorganisation & School Buildings Improvement Grant	Reduction of capacity in BCBC and subsequent plans. Use of monies received from WAG and VFM issues. Will be co-ordinated with work undertaken by WAO .	30			x	x
Children	Strategy Partnerships & Commissioning	Children and Young Peoples' Partnership	Review of partnership and BCBC operations to ensure controls are effective.	20			x	
Children	Strategy Partnerships & Commissioning	Recoupment to/from other LAs	Review of system of payments to/from other LA's and the basis of them.	10			x	

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Children and Wellbeing	Adult Social Care and Safeguarding & Family Support	Services to Support Carers	Review of activities to support residents in the borough who care for vulnerable children and adults. Although audit spans two directorates it is anticipate the main emphasis will be on adults.	20			x	
Children and Wellbeing	Learning ,Strategy Partnerships & Commissioning, Safeguarding & Family Support, and Adult Social Care	Integrated Databases	Review of integration of databases across these data bases - Primarily, SIMS, Draig and Arrete	15			x	
Children and Wellbeing	Strategy Partnerships & Commissioning and Adult Social Care.	BCBC Maintained Care Establishments	Examination of review work by CSSIW and Safeguarding team to assess what assurance can be taken by Internal Audit plus testing in individual establishments	20		x		
Children and Wellbeing	Strategy Partnerships & Commissioning, Safeguarding & Family Support, and Adult Social Care	PSS Performance Indicators	Review of key management information used .	20				x
Communities	Regeneration & Development	Physical Regeneration Team	Review of operational and financial procedures	20			x	

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Communities	Regeneration & Development	Supporting People	Operational & financial review including compliance with WAG guidelines, service commissioning and contracting, payment process and charging for services.	20	x			
Communities	Regeneration & Development	Homelessness	Review of operational and financial procedures	10				x
Communities	Street Scene	Refuse Collection, Waste Mgt & Recycling	General review of strategy and overall management. Include review of domestic and trade waste collection. Specific review of recycling schemes.	30	x			
Communities	Street Scene	MREC	Review of arrangements with NPT	20				x
Communities	Street Scene	Transport Unit, School and Other Transport	Review of operations of combined unit	20		x		
Communities	Street Scene	Fleet Management	Operational and financial review of activity	20			x	
Communities	Street Scene	Car Parks	Mainly income audit plus review of arrangements with ASDA	15			x	
Cross Cutting	IT & Customer Contact	Input into IT Projects	Input of internal control and assurance advice into key IT projects. E.g. Draig, E-procurement, & Records Management.	40	x	x	x	x
Cross Cutting	All	Contract Audit	Includes reviews of final accounts and of projects in progress	100	x	x	x	x

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Resources	Human Resources	Payroll	Regular audit of key financial system	30	x			
Resources	Human Resources	Centralisation of Human resources	General overview of impact of centralisation.	30	x	x		
Resources	Human Resources	Sickness absence & Attendance Management	Review of impact of new arrangements	25			x	
Resources	Human Resources	Agency Staff	Review of operation of contract with preferred supplier.	15			x	
Resources	Property & Finance	Data Mining	Dominated by NFI and ad-hoc specialist IT input into other audit activities.	40	x	x	x	x
Resources	Property & Finance	Creditors	Regular audit of key financial system	30	x	x		
Resources	Property & Finance	Housing Benefit	Regular audit of key financial system	30				x
Resources	Property & Finance	Main Accounting	Regular audit of key financial system	25	x			
Resources	Property & Finance	Risk Management	Regular review of Key System	20			x	
Resources	Property & Finance	Asset Management & Property	Review of adequacy and use of database plus use of property in provision of Council services.	20			x	
Resources	Property & Finance	Procurement	Review of procurement framework and promotion of best practice.	20	x			

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Resources	Property & Finance	Building Maintenance	Review use of centralised budget, control over framework contracts and cyclical maintenance contracts.	20				x
Resources	Property & Finance	Invest to Save	Establish whether monies advanced have achieved anticipated savings.	20		x		
Resources	Property & Finance	Finance Support to Directorates	General overview of impact of centralisation.	20				x
Resources	Property & Finance	Council Tax & NNDR	Regular audit of key financial system	15				x
Resources	Property & Finance	Legionella	Review of systems to mitigate health & safety risks.	15		x		
Resources	Property & Finance	Capital Programme	Review management of the Authority's capital budget in delivering with corporate objectives.	15		x		
Resources	Property & Finance	Sundry Debtors	Regular audit of key financial system	10			x	
Resources	Property & Finance	Cash Control	Assurance that all monies collected are banked and correctly coded , cash flow workings, setting up of new accounts and payments made outside main creditors systems.	10	x			
Resources	Property & Finance	Welsh Purchasing Consortium Contracts	Establish assurance obtained in respect of contracts entered into on our behalf.	10			x	

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Resources	Property & Finance	NNDR Special Review	Special review commissioned by management in respect of revaluation of Council properties.	10	x			
Resources	Human Resources	Trent security	Review of arrangements in new release	5	x			
Resources	IT & Customer Contact	IT. Centralisation and Restructure	General overview of centralisation including 3 Year Rolling Programme	30	x	x		
Resources	IT & Customer Contact	IT. Systems Audits	Including GIS exploitation, Fleet Management & Leisure Management system	30	x	x	x	x
Resources	IT & Customer Contact	Customer Care Programme	Review of Programme Implementation.	25			x	x
Resources	IT & Customer Contact	Information Assurance	Review of Data Sharing and Quality Protocols, and Government Connect	20	x	x	x	x
Resources	IT & Customer Contact	Business Continuity Planning	Review of IT Business Continuity Planning	20	x			
Resources	IT & Customer Contact	Network Management	Review of Network Management, including Schools Network	15		x	x	
Resources	IT & Customer Contact	IT Security	Review of security arrangements including new & developing applications	10	x	x	x	x
Resources	IT & Customer Contact	Storage Management	Review of Storage Area Network Arrangements post restructure .	10		x		
Resources	IT & Customer Contact	Security Forum	Advice & input into developing IT security issues.	10	x	x	x	x

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Resources	IT & Customer Contact	CCTV	Review of arrangements post restructure.	5	x			
Resources	IT & Customer Contact	ICT Codes of Practice and Standards	Input into regular reviews and updates.	5	x	x	x	x
Resources	IT & Customer Contact	ISO27001/2 Certification	Review of progress towards certification	5		x		
Resources	IT & Customer Contact	Firewall	Review of Firewall hardening.	5		x		
Wellbeing	Adult Social Care	Day Care for Mental Health and Learning Difficulties	Early review to establish current status of Day Care restructuring and ensuring risks have been identified and addressed, availability of funding, impact on service provision etc.	20			x	
Wellbeing	Adult Social Care	Unified Assessments	Review of arrangements for preparation of assessments.	20	x			
Wellbeing	Adult Social Care	Direct Payments	Test care plans are adequate, payments made are in line with plans & agreed rates and money is used in line with the plans or recouped.	15	x			
Wellbeing	Healthy Living	Bridgend Recreation Centre	Complete review of all operational and financial management areas.	30		x		
Wellbeing	Healthy Living	Arts	Review of the service provision to ensure Arts strategy is achieved.	20	x			

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Wellbeing	Healthy Living	Sports & Leisure Management	Review of this area post re-organisation .	20			x	
Wellbeing	Healthy Living	Adult & Community Education	Financial audit (including WAG Post 16 funding) with possible VFM issues.	15			x	
Wellbeing	Healthy Living	Other Leisure Establishments	Review of financial and operational controls.	10				x
External	County Borough Supplies	County Borough Supplies	Regular review of operations plus a specialist IT Audit input	25		x		
		Advice & Consultancy		80	x	x	x	x
		Contingency		105	x	x	x	x
		Special Investigations		50	x	x	x	x
		Follow up work	Confirmation of implementation of previously made and accepted recommendations to the extent they have not already been covered by subsequent audits.	40	x	x	x	x
			Total	1900				