

Area	Directorate	Type	Audit Scope	Qtr. 1	Qtr. 2	Update on Progress Audit Committee 6 <sup>th</sup> September 2018
Carry Forward from 2017/18	Cross Cutting	Assurance	Provision for those assignments which are still ongoing at the end of 2017/18.	20		7 C/F jobs raised. 7 completed and issued. 3 Substantial, 3 Reasonable and 1 Limited assurance.  <b>PLAN ITEM COMPLETE</b>
2017/18 Closure of Reports	Cross Cutting	Assurance	To finalise all draft reports outstanding at the end of 2017/18.	10		All jobs have been closed and issued.  <b>PLAN ITEM COMPLETE</b>
Follow up of recommendations for 2017/18  Recommendation Monitoring	Cross Cutting	Assurance	To ensure that all outstanding recommendations made during 2017/18 have been actioned.  Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations. During the year, Internal Audit will review the process to ensure recommendations are followed up and reported upon to Audit Committee in a timely, efficient and effective manner.	10	5	Three jobs have been raised to undertake follow up work on previously limited reports. All three are ongoing – <b>PLAN ITEM COMPLETE</b>  Recommendation monitoring is ongoing.
Annual Opinion Report 2017/18	Cross Cutting	Governance	To prepare and issue the Head of Audit's Annual Opinion Report for 2017/18.	10		Completed and presented to Audit Committee 26 <sup>th</sup> April 2018 – <b>PLAN ITEM COMPLETE</b>
Annual Opinion Report 2018/19			Preparation for the production of the 2018/19 Annual Opinion Report.			

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<b>Audit Planning – 2018/19</b>	Cross Cutting	Governance / Assurance / Risk	To prepare and present the annual risk based audit plan for 2018/19.	<b>20</b>		<b>Completed and presented to Audit Committee 26<sup>th</sup> April 2018 – PLAN ITEM COMPLETE</b>
<b>Annual Planning – 2019/20</b>			Preparation for the production of the annual risk based plan 2019/20.			
<b>Good Governance</b>	Cross Cutting	Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities. To assist the Council in the production of the Annual Governance Statement.	<b>10</b>		<b>Completed and issued. PLAN ITEM COMPLETE</b>
<b>Safeguarding</b>	Cross Cutting	Governance / Assurance / Risk	Case management of safeguarding incidents are dealt with in accordance with the Council's safeguarding policies and procedures. This review will also include an annual assessment of the Council's overall operating model for safeguarding; including reviewing the adequacy of assurances obtained by the Council in respect of safeguarding arrangements in place for vulnerable adults and children. Preparatory work for the 2018/19 review.	<b>10</b>		<b>Allocated and work well underway nearing completion.</b>
<b>CRSA</b>	Education & Family Support	Assurance	To undertake the annual controlled risk self-assessment for schools. The aim of the process is to enable Head Teachers to review their internal controls and to ensure that they undertake and comply with the requirements of current legislation and the Financial Procedure rules. The objectives of	<b>10</b>		<b>Not yet allocated. This will be allocated in September for the start of the new academic year.</b>

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			the Control Risk Self-Assessment (CRSA) questionnaires are to provide a tool for the Internal Audit Service to evaluate the financial and other related controls in operation, help to provide a basis upon which the scope and frequency of audits can be determined and allow Head Teachers to self-assess themselves against potential risks. CRSAs is a widely used technique in both the public and private sectors			
<b>Audit Committee /Members and CMB Reporting</b>	Cross Cutting	Governance / Risk / Assurance	This allocation covers Member reporting procedures, mainly to the Audit Committee. Regular reporting to, and meeting with, the Section 151 Officer, Corporate Management Board and the IASS Board.	<b>10</b>	<b>10</b>	<b>Prepared reports and attended Audit Committee 26<sup>th</sup> April 2018 and 28<sup>th</sup> June 2018. – PLAN ITEM COMPLETE</b>  <b>Completed reports prepared and attended Audit Committee in September 2018 – PLAN ITEM COMPLETE</b>
<b>Advice &amp; Guidance Provision of Internal control / General advice.</b>	Cross Cutting	Assurance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority, including maintained school based staff.	<b>5</b>	<b>5</b>	<b>Ongoing – advice &amp; guidance is provided when requested and this is monitored under job reference 762.</b>
<b>Grant Certification Work</b>	Cross Cutting	Assurance	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.	<b>10</b>	<b>5</b>	<b>Four grants allocated so far – three have been completed and one is nearing completion.</b>
<b>Financial Systems</b>	Chief Executive /	Assurance	To provide assurances that the financial systems in operation are efficient and		<b>25</b>	<b>Not yet allocated.</b>

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	Finance		effective and that the internal control environment is robust.			
<b>Quality Assurance &amp; Improvement Programme / Review of the Effectiveness of Internal Audit</b>	Cross Cutting	Assurance	To undertake a series of internal audits to ensure compliance with PSIAS.  To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).	<b>5</b>		<b>Ongoing.</b>
<b>Emerging Risks / unplanned</b>	Cross Cutting	Contingency	To enable Audit Services to respond to provide assurance activity as required.	<b>10</b>	<b>10</b>	<b>One unplanned piece of work had been raised during the period. This has been completed and issued (Job no 780).</b>
<b>External Audit Liaison</b>	Cross Cutting	Governance	To ensure that a “managed audit” approach is followed in relation to the provision of internal and external audit services.		<b>5</b>	<b>Ongoing liaison with WAO</b>
<b>Health &amp; Safety</b>	Cross Cutting	Assurance / Risk	Deferred from 2017/18 - To review procedures in operation by the Council to ensure compliance with policies and procedures, Health & Safety training, Risk Assessments, records maintenance and incident reporting.	<b>10</b>		<b>Allocated in Quarter 2 work ongoing.</b>
<b>Members</b>	Cross Cutting	Governance	Partly deferred from 2017/18 - Following the May elections, reviews will be undertaken to ensure that Members comply with the Council’s Gifts and Hospitality Policy, Declaration of Interests and Code of Conduct.	<b>10</b>		<b>Allocated in quarter 2 work nearing completion.</b>
<b>Performance Indicators</b>	Cross Cutting	Assurance	Deferred from 2017/18 – To review the performance management arrangements paying particular attention to the accuracy of the performance information collected.	<b>10</b>		<b>Complete – PLAN ITEM COMPLETE</b>

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<b>Transformational Change</b>	Cross Cutting	Governance / Assurance	To gain assurance that high risk projects are being managed under the Transformational Change Agenda and delivering the savings required.	10	10	Allocated in quarter 2 preparatory work being undertaken.
<b>Direct Payments</b>	Social Services & Wellbeing	Governance / Risk / Assurance	Review the effectiveness of the procedures and processes in place for Direct Payments to ensure compliance particularly in light of the increase in numbers as a result of the SS&WB Act.			Allocated to SWAP. The Terms of Reference has been agreed and the work is nearing completion.
<b>Domiciliary Care</b>	Social Services & Wellbeing	Assurance	Review of Commissioning, Contracts / Framework / Agreements, monitoring and invoicing. Provider performance and complaints linked to safeguarding.			
<b>Property Compliance</b>	Cross - cutting	Governance / Risk / Assurance	This review had been rolled forward from 2017/18. This will be undertaken as a cross-cutting review due to the diversity of responsibility i.e. schools.		5	Allocated in quarter 2 work ongoing.
<b>Healthy Organisation Review – follow up</b>	Cross Cutting	Governance / Risk / Assurance	<b>To follow up on the areas for attention as outlined in the Healthy Organisation Review 2017/18 – particularly focusing on Risk Management and Information Management</b>		25	Follow up on the Information Management function is being undertaken by SWAP Work Completed – awaiting sign off of final report.

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Fraud / Error / Irregularity	Cross Cutting	Contingency	<p><b>Irregularity Investigations</b> - Reactive work where suspected irregularity has been detected.</p> <p><b>Anti-Fraud &amp; Corruption</b> – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.</p> <p>Developing fraud risk assessment in inform further areas for detailed focus (Fraud Risk Tools).</p>	10	10	<p>Two investigations have been commenced under the Council’s Disciplinary Policy. One has been referred to the Police.</p>
		Fraud & Error	<p><b>National Fraud Initiative</b> - Collection of data and analysis of matches for the NFI exercise, acting as first point of contact and providing advice and guidance to key contact officers.</p>			<p>Two reviews have been undertaken under the Council’s Grievance procedure, both are ongoing.</p>
<b>Total – Priority One</b>				<b>190</b>	<b>115</b>	
<b>HIGH RISK – PRIORITY TWO</b>						
Procurement	Operational & Partnership Services	Assurance	This audit will review the procurement framework and a sample of individual procurement activities across the Council in order to evaluate the level of compliance with legislation and the Council’s Constitution.	15		Not Allocated. A significant amount of procurement activity was included in Job no. 765 – Flying Start.
Additional Learning Needs Bill	Education & Family Support	Assurance	To review the adequacy and effectiveness of early interventions in line with the proposed Additional Learning Needs Bill and to examine the effectiveness of collaboration.		15	Allocated to SWAP; Terms of Reference has been agreed and work is nearing completion
Risk Management	Cross Cutting	Risk	Review of evidenced to ensure that the Council has a fully embedded risk			

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			management system in place that identifies and treats risks to key strategic and operational objectives			
Highways	Communities	Assurance	To review the procedures and processes in operation within Highways – specifically relating to potholes to determine if the control environment is robust.	15		Not Allocated – This has been deferred to Quarter 3 / 4 due to resources.
Schools	Education & Family Support	Assurance	To undertake a number of school based reviews in accordance with the Internal Audit risk based assessment.	10	10	Not Allocated. Work will commence when the Schools return in September 2018.
			To undertake cross cutting projects to ensure compliance across all schools.	10	10	
Safer Recruitment	Operational & Partnership Services	Assurance	To provide assurances that safer recruitment is operating effectively across the Council.	10		Allocated in quarter 2 work ongoing.
DOLS	Social Services & Wellbeing	Governance	Significant increase in number of DoLS cases impacting on resources. Included in corporate risk register. No previous Internal Audit coverage.		15	Allocated to SWAP – Preparatory work is being undertaken to formulate the Terms of Reference.
YOS	Social Services & Wellbeing	Governance / Risk / Assurance	Statutory Service – new Funding streams; early intervention and prevention schemes, young people transferred to secure estate. No audit coverage since 2011/12.		15	Allocated to SWAP – Preparatory work is being undertaken to formulate the Terms of Reference.
Business Continuity Planning	Operational & Partnership Services	Assurance / Risk	To evaluate the Council's Business Continuity Plan to provide assurances that it sets out how the Council will operate following an incident and how it expects to return to 'business as usual' in the quickest possible time afterwards, that roles and responsibilities are clearly defined and understood and that all relevant stakeholders	10		Allocated and work is nearing completion.

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			are fully aware of the plan and its content.			
Use of mobile communications	Cross Cutting	Risk	The Council has recognised the growth of mobile communications which can be demonstrated in a number of ways including integrated self-service opportunities via the Council website. The review will evaluate the effectiveness of the Council's use of Mobile Communications for its community having regards to any appropriate legislation, guidance and internal policies.			
Supplier Management	Cross Cutting	Assurance	To undertake a trend analysis identifying the spend profile of the council to ensure that policies and procedures are being adhered to.			
Project / Contract Management	Communities	Governance / Risk / Assurance	To undertake a review of the procedures and processes associated with a number of Projects / Programmes. Particular emphasis will be placed on compliance.	10	10	Allocated in quarter 2 – work ongoing.
Access to Records - GDPR	Cross Cutting	Governance / Risk / Assurance	To ensure that the GDPR are being implemented and embedded throughout the Council			
Asset Management	CEX Finance	Risk / Assurance	To ensure that the disposal of assets is in accordance with Council policy, rules and regulations.			
POVA	Social Services & Wellbeing		To review the processes and procedures in place for the administration for the Protection of Vulnerable Adults.			
ICT Audit	Cross Cutting	Governance / Risk / Assurance	In consultation with ICT, systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively.		20	Not yet allocated but will be undertaken both internally and by SWAP as part of a joint review.
Complaints / Representations & Advocacy	Social Services & Wellbeing	Governance / Risk / Assurance	Review complaints processes within Social Services to provide assurance as to their effectiveness and compliance with set	10		Allocated to SWAP – Terms of Reference has been agreed and work is



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			<p>targets.</p> <p>To provide assurances that the Council's policies and procedures are aligned to the National Approach to Statutory Advocacy for Children &amp; Young People being introduced.</p> <p>Provide assurance that procedures and processes are in accordance with the Golden Thread Advocacy programme for Adults.</p>		10	progressing.
Looked After Accommodated Children	Social Services & Wellbeing	Governance / Risk / Assurance	Limited Internal Audit report in 2017/18 for Fostering that requires follow up. Placements, Out of County, Leaving Care.			
			<b>Total – Priority Two</b>	<b>90</b>	<b>105</b>	
			<b>Grand Total</b>	<b>280</b>	<b>220</b>	