

HIGH RISK – PRIORITY ONE

Area	Directorate	Type	Audit Scope	Qtr. 1 Days	Qtr. 2 Days	Qtr. 3 Days	Qtr. 4 Days	Final Outcome 2018-19
Carry Forward from 2017/18	Cross Cutting	Assurance	Provision for those assignments which are still ongoing at the end of 2017/18.	20				PLAN ITEM COMPLETE
2017/18 Closure of Reports	Cross Cutting	Assurance	To finalise all draft reports outstanding at the end of 2017/18.	10				PLAN ITEM COMPLETE
Follow up of recommendations for 2017/18	Cross Cutting	Assurance	To ensure that all outstanding recommendations made during 2017/18 have been actioned.	10				PLAN ITEM COMPLETE
Recommendation Monitoring			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.		5	5	5	PLAN ITEM COMPLETE
Annual Opinion Report 2017/18	Cross Cutting	Governance	To prepare and issue the Head of Audit's Annual Opinion Report for 2017/18.	10				PLAN ITEM COMPLETE
Annual Opinion Report 2018/19			Preparation for the production of the 2018/19 Annual Opinion Report.				10	PLAN ITEM COMPLETE
Audit Planning – 2018/19	Cross Cutting	Governance / Assurance / Risk	To prepare and present the annual risk based audit plan for 2018/19.	20				PLAN ITEM COMPLETE
Annual Planning – 2019/20			Preparation for the production of the annual risk based plan 2019/20.				15	PLAN ITEM COMPLETE
Good Governance	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.	10			10	PLAN ITEM COMPLETE
Safeguarding	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	10				PLAN ITEM COMPLETE

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			vulnerable adults and children. Preparatory work for the 2018/19 review.				10	
CRSA	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 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	10		10		PLAN ITEM COMPLETE
Audit Committee /Members and CMB Reporting	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.	10	10	10	10	PLAN ITEM COMPLETE
Advice & Guidance Provision of Internal control / General advice.	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.	5	5	5	5	PLAN ITEM COMPLETE
Grant Certification Work	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.	10	5			PLAN ITEM COMPLETE
Financial Systems	Chief Executive / Finance	Assurance	To provide assurances that the financial systems in operation are efficient and effective and that the internal control environment is robust.		25	25	25	PLAN ITEM COMPLETE. (Debtors Carried Forward)
Quality Assurance & Improvement Programme / Review of the Effectiveness of Internal Audit	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).	5		5		PLAN ITEM COMPLETE

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Emerging Risks / unplanned	Cross Cutting	Contingency	To enable Audit Services to respond to provide assurance activity as required.	10	10	10	10	PLAN ITEM COMPLETE
External Audit Liaison	Cross Cutting	Governance	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.		5		5	PLAN ITEM COMPLETE
Health & Safety	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.	10				PLAN ITEM COMPLETED
Members	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.	10				PLAN ITEM COMPLETE
Performance Indicators	Cross Cutting	Assurance	Deferred from 2017/18 – To review the performance management arrangements paying particular attention to the accuracy of the performance information collected.	10				PLAN ITEM COMPLETE
Transformational Change	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	10	10	PLAN ITEM COMPLETE
Direct Payments	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.				15	PLAN ITEM COMPLETE
Domiciliary Care	Social Services & Wellbeing	Assurance	Review of Commissioning, Contracts / Framework / Agreements, monitoring and invoicing. Provider performance and complaints linked to safeguarding.				20	PLAN ITEM COMPLETE
Property Compliance	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	5	5	PLAN ITEM COMPLETE
Healthy Organisation Review – follow up	Cross Cutting	Governance / Risk / Assurance	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		25	10		PLAN ITEM COMPLETE

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Fraud / Error / Irregularity	Cross Cutting	Contingency Fraud & Error	<p>Irregularity Investigations - Reactive work where suspected irregularity has been detected.</p> <p>Anti-Fraud & Corruption – 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> <p>National Fraud Initiative - 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>	10	10	10	10	PLAN ITEM COMPLETE
						15	10	
			Total – Priority One	190	115	120	175	
			Priority Two					
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				PLAN ITEM COMPLETE
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			PLAN ITEM COMPLETE.
Risk Management	Cross Cutting	Risk	Review of evidenced to ensure that the Council has a fully embedded risk management system in place that identifies and treats risks to key strategic and operational objectives			10		PLAN ITEM COMPLETE
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				PLAN ITEM COMPLETE
Schools	Education & Family Support	Assurance	To undertake a number of school based reviews in accordance with the Internal Audit risk based assessment.	10	10	10	10	PLAN ITEM COMPLETE
			To undertake cross cutting projects to ensure compliance across all schools.	10	10	10	10	
Safer Recruitment	Operational & Partnership Services	Assurance	To provide assurances that safer recruitment is operating effectively across the Council.	10				PLAN ITEM COMPLETE

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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		5	DEFERRED TO 2019/20
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			UNALLOCATED – EXTERNAL INSPECTION
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 are fully aware of the plan and its content.	10		15		PLAN ITEM COMPLETE
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.				15	PLAN ITEM COMPLETE
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.			10		NOT STARTED – DEFER TO 2019/20
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	15	15	PLAN ITEM COMPLETE
Access to Records - GDPR	Cross Cutting	Governance / Risk / Assurance	To ensure that the GDPR are being implemented and embedded throughout the Council			10		PLAN ITEM COMPLETE
Asset Management	CEX Finance	Risk / Assurance	To ensure that the disposal of assets is in accordance with Council policy, rules and regulations.				10	NOT ALLOCATED – DEFER TO 2019/20
POVA	Social Services & Wellbeing		To review the processes and procedures in place for the administration for the Protection of Vulnerable Adults.				15	PLAN ITEM COMPLETE
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	20		PLAN ITEM COMPLETE (Security & Information Transfer carried forward)

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								ongoing work)
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 targets.	10				PLAN ITEM COMPLETE
			To provide assurances that the Council's policies and procedures are aligned to the National Approach to Statutory Advocacy for Children & Young People being introduced.		10			PLAN ITEM COMPLETE
			Provide assurance that procedures and processes are in accordance with the Golden Thread Advocacy programme for Adults.			10		PLAN ITEM COMPLETE
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.				15	PLAN ITEM COMPLETE
			Total – Priority Two	90	105	110	95	
			Grand Total	280	220	230	270	