

Area	Audit
Priority One	Scope / Risk
Good 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. Assist in the AGS
Safeguarding	safeguarding incidents are dealt with in accordance with the Council's safeguarding policies and procedures. Annual assessment of the Council's overall operating model for safeguarding vulnerable adults and children.
CRSA	To undertake the annual controlled risk self – assessment for schools 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.
Grant Certification Work	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.
	Coychurch Crematorium
	Porthcawl Harbour
	Supporting People Outcomes
	Bus Services Support Grant (BSSG)
	Education Improvement Grant 2018-19
	Supporting People Grant
Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year may differ, with each audit having varying amounts of system review, testing or a combination of the two.
Direct Payments Follow Up	To follow up on the recommendations made during 2018/19 to ensure action has been taken to implement these.
Data Analytics	To align with this objective, Internal Audit is currently developing a data analytics strategy to be implemented during 2019/20. Data Analytics is proving to be a useful internal audit tool as councils become more reliant on electronic data, as data analytics enables a vast amount of data to be analysed when selecting testing samples
Property Compliance	Further work following on from 2018/19. To provide assurance that satisfactory progress is being made in respect of Property Compliance.
Home to School Transport	This review will focus on the application of eligibility criteria to determine whether children receive the right level of assistance. It will also include the processes in place in relation to the provision of home to school transport, the risks associated with non-transparent procurement processes (and non-compliance with Procurement rules), inadequate service provider checks putting the safety of children at risk, budget overspends and inappropriate / invalid payments.
Healthy Organisation Review – follow up	To follow up on the areas for attention as outlined in the Healthy Organisation Review 2017/18 including Governance, Procurement and Commissioning, Risk Management, Programme & Project Management and Information Management.

Status	Opinion			Recommendations	
	Substantial	Reasonable	Limited	High	Medium
Completed					
to be allocated					
CRSA's issued to all schools, responses due 6th December 2019					
Completed		√			0
Completed		√			0
Completed		√			0
Completed		√			0
Completed		√			0
draft issued					
to be allocated					
draft issued					
on-going analysis of supplier data used to inform the contract audit work.					
deferred as previous review completed and issued in qtr 4 2018/19					
SWAP - work on-going					
completed by SWAP	√				4

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DOLS	To review the systems in place to ensure compliance with legislation
Carry Forward from 2018/19	Provision for those assignments which are still ongoing at the end of 2018/19.
	C/F Debtors
	C/F Security & Information Transfer
	C/F Arbed
2018/19 Closure of Reports	To finalise all draft reports outstanding at the end of 2018/19.
Follow up of recs. For Limited Reports	To ensure that all outstanding recommendations made during 2018/19 have been actioned. Pcard Review- Early Intervention & Prevention Programmes
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.
Annual Opinion Report 2018/19	To prepare and issue the Head of Audit's Annual Opinion Report for 2018/19.
Audit Planning – 2019/20	To prepare and present the annual risk based audit plan for 2019/20.
Audit Committee /Members and CMB Reporting	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.
Advice & Guidance	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.
Quality Assurance & Improvement / Effectiveness of Internal Audit	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).
Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required. Taxi Licensing
External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.
Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.
Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.
Fraud / Error / Irregularity	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.
	Sub Totals Priority One
Priority Two	

Status	Opinion			Recommendations	
	Substantial	Reasonable	Limited	High	Medium
SWAP - work on-going					
Completed		√			2
Completed		√			1
draft issued					
Completed					
on-going					
on-going					
completed					
completed					
on-going					
completed		√			4
none to date					
on-going					
ongoing and subject to a separate report					
	1	8	0	0	11

Area	Audit
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Procurement	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.
Capital Programme	A review of this area will be undertaken to provide assurance that the Capital Programme remains on track and that slippage is accounted for, reported and regularly monitored.
Additional Learning Needs Bill	To follow up on the recommendations made during 2018/19 to ensure action has been taken to address the weaknesses identified.
Schools	To undertake a number of school based reviews in accordance with the Internal Audit risk based assessment.
Schools	To undertake cross cutting projects to ensure compliance across all schools.
Banks Automated Clearing System (BACS)	This review will provide assurance on the adequacy and effectiveness of the control environment surrounding both Direct Debits and Credits.
Insurance	This review will seek to determine whether the Council has an effective control framework in place for the management/monitoring of incidents that have led to claims being upheld; and that any further mitigating actions/controls are considered/implemented as part of the Council's wider risk management programme.
General Data Protection Regulations	This audit will review whether the Council has an effective control framework in place for ensuring that personal information that is gathered is only used for the purpose for which it was originally intended.
IR35	This review will seek to determine whether the Council has effective arrangements in place to ensure that it conforms to these regulatory requirements.
Supply Chain Management	To undertake a review of key areas of risk, including levels of supply and demand, sustainability and pricing across supply chains, where we are reliant on other organisations for the provision of services. We shall also look at ethical procurement.
Contract and Project Management	To undertake a review of the procedures and processes associated with a number of Contracts / Projects / Programme. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.
Social Services Follow up work.	Provision has been made to follow up on recommendations made to ensure action has been taken to address any weaknesses identified
Budget Savings	This review will seek to establish whether there are effective budget monitoring and reporting arrangements in place to track the progress of the identified savings targets.
ICT Audit	In consultation with ICT, systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively.
	ICT Network Management
	ICT Business Continuity Review
Retrospective Orders	This review will identify the extent to which retrospective orders are occurring and establishing the approximate value and thereby determining the impact this has on the overall control environment.

Status	Opinion			Recommendations	
	Substantial	Reasonable	Limited	High	Medium
to be allocated					
to be allocated					
Position Statement SWAP 18/19 no recs made					
to be allocated					
to be allocated					
on-going					
on-going					
SWAP - draft version 2 issued					
on-going					
to be allocated					
SWAP - work on-going					
to be allocated					
to be allocated					
on-going					
on-going					
draft issued					

Area	Audit
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Standing Data inc. PO Box Addresses	This is a bespoke piece of work which will look at:-reviwing validty of PO Boxes, identify irregularities and rec checks to be carried out.
	Sub Total Priority Two
OVERALL TOTALS	

Status
completed

Opinion		
Substantial	Reasonable	Limited
	√	
0	1	0
1	9	0

Recommendations	
High	Medium
	0
0	0
0	11