

Bridgend County Borough Council - Activity Against Audit Plan 1st April 2020 to 31st December 2020

Area	Audit Scope / Risk	Status	Opinion			Recommendations	
			Substantial	Reasonable	Limited	High	Medium
Good Governance	To provide assurance that key Corporate Governance processes are in place and operating effectively to enable them to discharge their responsibilities. Assist in the AGS preparation	completed					
Safeguarding	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 particularly having regard to the impact of COVID19.	draft issued					
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.						
	Education Improvement Grant 2019/20	completed		√			0
	Housing Support Grant 2019/20	completed		√			1
Purchasing Cards	To provide assurance that the Council's guidance for purchasing cards is sufficient and there is compliance to these policies and procedures across the Council	draft issued					
External Funding	To provide assurance that Council's processes and procedures are being complied with whilst also adhering to the specific grant funding terms and conditions.	completed		√			0
Risk Management	Successful risk management relies on a corporate approach to ensure that all risks are identified and managed systematically and consistently across the Council	on-going					
COVID - Remote Working	Increase in remote working due to COVID19 - impact on governance and internal control arrangements using a questionnaire	on-going					
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.						
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.						
Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems. The work programme for each year may differ, with each audit having varying amounts of system review, testing or a combination of the two to deliver a more cost-effective service. The new arrangements adopted due to COVID19 will be examined to provide assurance that controls are still in place.						
	Income Collection & Cash Control	on-going					
	Free School Meals	on-going					
	Creditors	on-going					
	Debtors	allocated					
Payroll	Review starters and leavers, changing records / data	completed		√			3
Code of Conduct	To ensure that the internal processes in place in respect of the Members Code of Conduct are effective	on-going					

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	To ensure that the internal processes in place in respect of the Officers Code of Conduct are effective	allocated					
ICT Audit	In consultation with ICT, systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively and the ICT business continuity provision is effective						
	Review the control and distribution of ICT equipment since the increase of home working since the outbreak of COVID19	on-going					
Early Retirement / Redundancy	Provide ensure transparency and assurance that Council's policies are adhered to	allocated					
Homelessness	Review the effectiveness of the systems in operation for processing applications and monitoring homelessness cases and select a sample of cases to review the application process, to ensure compliance with the guidance, and to establish the level of monitoring undertaken once the decision to accept a homeless case has been made.	on-going					
Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	completed		√			1
Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement	completed		√			0
Project management / Contract monitoring	A review of the procedures and processes associated with a number of Contracts / Projects / Programme to ensure compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts. Focus will be on tender and award and any impact COVID19 has had to these processes.	allocated					
Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.	see below					
School 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.	allocated					
School deficits	To review the monitoring processes both within the school and between the school and LA to ensure that deficit balances are sufficiently monitored and the recovery plan is achievable	completed		√			2
ALN - Out of County Charges	To provide assurance that monitoring of expenditure is adequate	on-going					
Looked After Children	Review the monitoring arrangements in place to provide assurance that the Council's interests are protected and agreed rates are paid.						
Care Home Contracts	Review the actual financial impact of these contracts against the expectations to ensure efficiency and value for money and determine if COVID19 had had an impact on the financial arrangements in place	draft issued					
Carry Forward from 2019/20	Provision for those assignments which are still ongoing at the end of 2019/20.						
	C/F Council Tax Reduction Scheme	completed	√				0
	C/F MasterGov System	completed		√			1
	C/F Capital	completed		√			0
Closure of Reports from 2019/20	To finalise all draft reports outstanding at the end of 2019/20.	completed					

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Follow up Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review. BACS Follow Up	completed		v			3
Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	on-going					
Annual Opinion Report 2019/20	To prepare and issue the Head of Audit's Annual Opinion Report for 2019/20.	completed					
Annual Opinion Report 2020/21	Preparation for the production of the 2020/21 Annual Opinion Report. To prepare and present the annual risk based audit plan for 2020/21.	completed					
Audit Planning	Preparation for the production of the annual risk based plan 2021/22.						
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. Effectiveness of Audit Committee	on-going					
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.						
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	on-going					
Quality Assurance / Effectiveness of Internal Audit	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).	on-going					
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	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. Matches will include business grants made available due to COVID19	on-going					
Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected. Supported Living Missing Money	completed			v		5
Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.	on-going					
Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.						
	OVERALL TOTALS		1	10	1	0	16