

Bridgend County Borough Council - Activity Against Audit Plan 1st April 2020 to 31st March 2021

| 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. | completed | | √ | | | 0 |
| 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 |
| | Post 16 Grant 2019-20 | completed | | | | | |
| 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 | completed | | √ | | | 6 |
| 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. | not undertaken, assurance from work completed in previous year | | | | | |
| 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. | not undertaken, aspects covered in various audits | | | | | |
| 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 | completed | √ | | | | 0 |
| | Free School Meals | deferred | | | | | |
| | Creditors | draft issued | | | | | |
| | Debtors | on-going | | | | | |
| Payroll | Review starters and leavers, changing records / data | completed | | √ | | | 3 |

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| Code of Conduct | To ensure that the internal processes in place in respect of the Members Code of Conduct are effective | completed | | √ | | | 2 |
| | To ensure that the internal processes in place in respect of the Officers Code of Conduct are effective | deferred | | | | | |
| 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 | completed | | √ | | | 2 |
| Early Retirement / Redundancy | Provide ensure transparency and assurance that Council's policies are adhered to | deferred | | | | | |
| 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. | completed | | √ | | | 0 |
| 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. | on-going | | | | | |
| 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 Purchasing Cards | on-going | | | | | |
| 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. | on-going | | | | | |
| 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. | deferred | | | | | |
| 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 | completed | | √ | | | 2 |
| 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 |

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| | | | | | | | |
| | OVERALL TOTALS | | 2 | 16 | 1 | 0 | 28 |