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

Area	Audit Scope / Risk	Status		Opinion		Recomn	nendations
			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		٧			0
Grant Certification	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.						
Work	Education Improvement Grant 2019/20	completed		٧			0
I WORK	Housing Support Grant 2019/20	completed		٧			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		٧			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		٧			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	This audit will review whether the Council has an effective control framework in place for ensuring	not undertaken,					
Protection Regulations	that personal information that is gathered is only used for the purpose for which it was originally intended.	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	V				0
	Free School Meals	deferred				_	
	Creditors	draft issued					
	Debtors	on-going					
Payroll	Review starters and leavers, changing records / data	completed		٧			3

Area	Audit Scope / Risk	Status	1	Opinion		Recomn	nendations
			Substantial	Reasonable	Limited	High	Medium
Code of Conduct	To ensure that the internal processes in place in respect of the Members Code of Conduct are effective	completed		٧			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		٧			0
Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	completed		٧			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		٧			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		٧			2
Carry Forward from	Provision for those assignments which are still ongoing at the end of 2019/20.						
2019/20	C/F Council Tax Reduction Scheme	completed	V				0
	C/F MasterGov System	completed		√			1

Area	Audit Scope / Risk	Status	Opinion			Recommendations	
Aica	Addit Scope / Misk	Substantial Reasonable Limited			_		
	C/F Capital	completed	Substantial	√	Ziiiiiceu		0
Closure of Reports from 2019/20		completed					
Follow up Limited	To ensure that improvements have been made to the control environment since the previous limited assurance review.						
Assurance Reports	BACS Follow Up	completed		٧			3
Recommendation	Monitoring the implementation of Internal Audit recommendations in consultation with service	on-going					
Monitoring	areas which have received these recommendations.						
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.	on-going					
·	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.	on-going					
Governance & Audit Committee /Members and CMB Reporting	This allocation covers Member reporting procedures, mainly to the Governance & 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.						
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	used to inform the contract audit work.					
Quality Assurance / Effectiveness of Internal Audit	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).	draft issued					
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	completed					
Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.						
- ,	Supported Living Missing Money	completed			٧		5
	Security Breach	on-going					
Fraud / Error /	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.	completed					
Irregularity Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.						

Area	Audit Scope / Risk
	OVERALL TOTALS

Status

Opinion				
Substantial Reasonable Limited				
2	16	1		

Recommendations		
High	Medium	
0	28	