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

Area	Audit Scope / Risk	Status	Opinion			Recommendations		
			Substantial	Reasonable	Limited	High	Medium	Low
Carry Forward from 2020/21	Communities - Project & Contract Management	draft issued						
Follow up Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
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	This review will 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 vulnerable adults and children particularly having regard to the impact of COVID19.							
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.							
	Bus Service Support Grant 2020/21	complete		√		0	2	0
	Education Improvement Grant 2020/21	on-going						
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							
Remote Working	Remote working impact on governance and internal control arrangements using the feedback from the questionnaire							
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	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape identifying any best practice across the other Authorities within the Regional Service							
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. This approach enables us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Council's material system control environment.							
	Revenues & Benefits - Complaints, Appeals & Performance	allocated						
	Creditors - change of supplier details	allocated						
Payroll & Expenses	Review process in respect of expense claims to ensure controls are effective. Review processes in place for claiming overtime, honorarium, enhancements etc	allocated						
DBS	To provide assurance that DBS checks are in place for all posts that have been identified as requiring one	on-going						
Code of Conduct	Review of compliance of Officers to the Council's Code of Conduct	allocated						
ICT Audit	In consultation with ICT, systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively in order to minimise the threat of cyber crime							
	i-Trent system review	allocated						
	Citizens Access System	allocated						

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Early Retirement / Redundancy	Provide ensure transparency and assurance that Council's policies are adhered to	allocated						
Deputyships & Appointeeships	To ensure that the systems and controls surrounding the management of Appointeeship and Deputyships accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council.	on-going						
Tender Evaluation & Award	To undertake a review to compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts. Focus will be on tender and award.	allocated						
Registrars	Review the new policies and procedures in place for registering a death since the pandemic to provide assurance that adequate controls are in place	on-going						
Project management	To undertake a review of the governance and decision making around Major Projects. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.							
Performance Management	To review the performance management arrangements paying particular attention to the accuracy of the PI information collected and reported							
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.							
Cyber Security	To provide assurance of the measures in place to mitigate the risk of cyber fraud	on-going						
Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	complete	√			0	0	0
Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement	complete	√			0	0	0
Pothole Repairs	To ensure that the controls surrounding the pot holes repair processes are operating satisfactorily and are in compliance with the Council's Financial & Contract Procedure Rules. Review the effectiveness and efficiency of the contracts to ensure the Council is achieving value for money	allocated						
Fleet Management	To ensure that the service is efficient and effective and compliant to Council's policies and procedures							
Highways Inspections	Compliance to Council's policies and procedures							
Building Control	To provide assurance on the control environment in respect of processes, decision making and fees and charges	draft issued						
Planning	To provide assurance on the control environment in respect of processes, decision making and fees and charges	draft issued						
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.							
	School Purchasing Cards	complete		√		0	3	2
School CRSA	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.							
Learner Travel	To provide assurance that procurement and budgeting is in adherence to Council policies and procedures	allocated						

Appendix A

Area	Audit Scope / Risk	Status	Opinion			Recommendations		
			Substantial	Reasonable	Limited	High	Medium	Low
Placements	Review the contracts and monitoring arrangements in place to provide assurance that the Council's interests are protected and agreed rates are paid. Include Adults Learning Disabilities and Mental Health as well as LAC							
Prevention & Wellbeing	Review the arrangements in place for Halo and Arwen to provide assurance that the Council getting VFM							
Direct Payments	Provide assurance that processes and procedures within the inhouse provision are effective.	allocated						
WCCIS	Ensure robust controls are in place and operating effectively							
Occupational Therapists	Provide assurance in respect of the efficiency and effectiveness of the processes in place in respect of assessment of need							
Support for Carers	Carers' Assessments & Payments	allocated						
Annual Opinion Report 2020/21	Preparation for the production of the 2020/21 Annual Opinion Report.	complete						
Annual Opinion Report 2021/22	Preparation for the production of the 2021/22 Annual Opinion Report.							
Audit Planning	To prepare and present the annual risk based plan 2021/22.	complete						
	Preparation for the production of the annual risk based plan 2022/23.							
Data Analytics	To align with this objective, Internal Audit is developing a data analytics strategy as it is proving to be a useful internal audit tool as councils become more reliant on electronic data. Data analytics enables a vast amount of data to be analysed when selecting testing samples							
Quality Assurance & Improvement Programme	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).							
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 RIAS Board.							
Closure of Reports from 2020/21	To finalise all draft reports outstanding at the end of 2020/21.	complete						
Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	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.	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.	on-going						
Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.							
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.	on-going						
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.							
	OVERALL TOTALS		**2**	**2**	**0**	**0**	**5**	**2**