Bridgend County Borough Council - Activity Against Audit Plan 1st April 2021 to 31st March 2022

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Communities	Carry Forward from 2020/21	Project & Contract Management	complete		√		0	1	4
Cross - Cutting	Follow up Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
		Additional Learning Needs Follow Up	complete		√			2	1
Cross Cutting	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	complete		√		0	1	0
Cross Cutting	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.	to be undertaken 2022/23						
Cross Cutting	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	complete		√		0	2	1
		Housing Support Grant 2020/21	complete		√		0	1	1
Cross Cutting	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	combined with governance work above						
Cross Cutting	Remote Working	Remote working impact on governance and internal control arrangements using the feedback from the questionnaire	aspects included in various individual audits						
Cross Cutting	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.	aspects included in various individual audits						
Chief Executive	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	to be undertaken 2022/23 and aspects covered in individual audits						
Chief Executive	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	complete		√		0	1	5
		Creditors - supplier data	complete			√	1	2	7
Chief Executive	Payroll & Expenses	Review process in respect of expense claims to ensure controls are effective. Review processes in place for claiming overtime, honorarium, enhancements etc	complete		√		0	3	1
Chief Executive	DBS	To provide assurance that DBS checks are in place for all posts that have been identified as requiring one	complete		√		0	1	4
Chief Executive	Code of Conduct	Review of compliance of Officers to the Council's Code of Conduct	to be undertaken in 2022-23						
Chief Executive	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	complete		√		0	4	0

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		Citizens Digital Access System	complete		√		0	0	3
Chief Executive	Cyber Security	To provide assurance of the measures in place to mitigate the risk of cyber fraud	complete		√			7	1
Chief Executive	Early Retirement / Redundancy	Provide ensure transparency and assurance that Council's policies are adhered to	complete		√		0	2	1
Chief Executive	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.	complete	√			0	0	1
Chief Executive	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.	to be undertaken 2022/23						
Chief Executive	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	complete		√		0	3	2
Chief Executive	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.	aspects included in various individual audits						
Chief Executive	Performance Management	To review the performance management arrangements paying particular attention to the accuracy of the PI information collected and reported	to be undertaken in 2022-23						
Chief Executive	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.	carried forward						
Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	complete	√			0	0	0
Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement	complete	√			0	0	0
Communities	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	complete		√		0	4	3
Communities	Fleet Management	To ensure that the service is efficient and effective and compliant to Council's policies and procedures	to be undertaken in 2022-23						
Communities	Highways Inspections	Compliance to Council's policies and procedures	not undertaken						
Communities	Building Control	To provide assurance on the control environment in respect of processes, decision making and fees and charges	complete		√		0	4	3
Communities	Planning	To provide assurance on the control environment in respect of processes, decision making and fees and charges	complete		√		0	3	9
Education & Family Support	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
		Inventories	complete	√			0	2	1
		Private Funds	complete		√			1	1
Education & Family Support	School CRSA	To undertake the annual controlled risk self assessment. The aim is to enable Head Teachers to review their internal controls and ensure they undertake and comply with the requirements of current legislation and the Financial Procedure Rules.	complete		√		0	0	1
Education & Family Support	Learner Travel	To provide assurance that procurement and budgeting is in adherence to Council policies and procedures	complete		√		0	6	2

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Social Services & Wellbeing	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	to be undertaken in 2022-23						
Social Services & Wellbeing	Prevention & Wellbeing	Review the arrangements in place for Halo and Arwen to provide assurance that the Council getting VFM	to be undertaken in 2022-23						
Social Services & Wellbeing	Direct Payments	Provide assurance that processes and procedures within the inhouse provision are effective.	complete		√		0	3	6
Social Services & Wellbeing	WCCIS	Ensure robust controls are in place and operating effectively	to be undertaken in 2022-23						
Social Services & Wellbeing	Occupational Therapists	Provide assurance in respect of the efficiency and effectiveness of the processes in place in respect of assessment of need	carried forward						
Social Services & Wellbeing	Support for Carers	Carers' Assessments & Payments	not undertaken						
Cross - Cutting	Annual Opinion Report 2020/21	Preparation for the production of the 2020/21 Annual Opinion Report.	complete						
Cross - Cutting	Annual Opinion Report 2021/22	Preparation for the production of the 2021/22 Annual Opinion Report.	complete						
Cross - Cutting	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.	complete						
Cross Cutting	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	techniques used to analyse data in various audits						
Cross - Cutting	Quality Assurance & Improvement Programme	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).	complete						
Cross - Cutting	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.	complete						
Cross - Cutting	Closure of Reports from 2020/21	To finalise all draft reports outstanding at the end of 2020/21.	complete						
Cross - Cutting	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	complete						
Cross - Cutting	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.	complete						
Cross - Cutting	External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.	complete						
Cross - Cutting	Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.	complete						
Cross - Cutting	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.	Reported within Annual Fraud Report						
Cross - Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
Cross - Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.	complete						
		OVERALL TOTALS		4	22	1	1	58	60