Bridgend County Borough Council - Activity Against Audit Plan 1st April 2022 to 8th July 2022

Ref.	Area	Initial Audit Ojective / Scope	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
1	Follow up Limited Assurance Reports	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
2	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							
3	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.							
4	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 2021-22	complete		√				1
5	Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.							
6	Bridgend 20-30 Zero Carbon Strategy	To ensure the staff structure, methodology and governance arrangements are in place and operating effectively to deliver this programme and identify any improvements that could be made. Also identify what plans are in place to improve energy efficiency	allocated						
7	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							
8	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.	on-going						
9	Members	To ensure that all elected Members meet the associated qualifying criteria and have fully declared any relevant declarations of interest as per the Council's Code of Conduct.	allocated						
10	Elections	To ensure that controls surrounding the elections is robust and the costs incurred are accurately supported with source documents and the overall governance is sound	allocated						
11	Scheme of Delegation	To ensure compliance to the scheme of delegation through sample testing of decisions and authorisations	allocated						
12	Code of Conduct	Review of compliance of Officers to the Council's Code of Conduct							
13	Attendance & Sickness Recording	Provide assurance that information relating to sickness absence is accurate and the recording and reporting is complete and timely. Ensure compliance to Council policies across Directorates.	allocated						
14	Financial Systems	A rolling programme of audits is adopted, work programme for each year may differ. 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.							
		Debtors	allocated						
		Budgetary Control	allocated						
15	Grant Schemes	Review the arrangements for administering grant payments made on behalf of Welsh Government							
16	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.							

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17	Performance Management	To review the performance management arrangements paying particular attention to the accuracy of the PI information collected and reported								
18	ICT Audit	Systems reviews will be undertaken across Directorates to ensure robust controls are evident and operating effectively in order to minimise the threat of risks including cyber crime								
19	Cyber Security	Undertake testing to ensure that staff are aware or requirements to protect devices, services and networks and the information on them from theft or damage via electronic means and staff are aware of what to do if there is a concern or breach. Ensure this information is monitored and reported consistently across the Council								
20	Temporary Housing Solutions	Examine compliance with this statutory duty, review process for availability, processing and prioritising cases to provide assistance that systems are efficient and effective.	allocated							
21	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement 2021/22	complete	√				0	1	0
22		An assurance review to ensure compliance to standard obligations such as recording and certification as well as undertaking testing to inform the Annual Accounting Statement 2022/23								
23	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement	complete	√				0	0	1
24	Fleet Management	To ensure that mileage incurred by Council vehicles is for work purposes only and journeys are as efficient as possible and within the agreed parameters.	on-going							
25	Fuel	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Vehicles Fuel System.	on-going							
26	Porthcawl Regeneration	To ensure the governance, structure and scope of the Project Board are in place and operating effectively to successfully deliver this programme.	allocated							
27	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.								
28	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.								
29	School Admissions	To ensure all processes and procedures are in place and operating effectively								
30	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								
31	Prevention & Wellbeing	Review the arrangements in place for Halo and Arwen to provide assurance that the Council getting VFM								
32	WCCIS	Ensure robust controls are in place and operating effectively in respect of access and security of the system								
33	Support for Carers	Carers' Assessments & Payments								
34	Occupational Therapists	Provide assurance in respect of the efficiency and effectiveness of the processes in place in respect of assessment of need	complete	√				0	0	0
35	Information, Advice & Assistance Team	Review processes and procedures and verify data to ensure the service is provided as effectively and efficiently as possible.								
36	Annual Opinion Report 2021/22	Preparation for the production of the 2021/22 Annual Opinion Report.	complete							
37	Annual Opinion Report 2022/23	Preparation for the production of the 2022/23 Annual Opinion Report.								
38	Audit Planning 2022/23	Preparation for the production of the annual risk based plan 2022/23.	complete							
39	Audit Planning 2023/24	Preparation for the production of the annual risk based plan 2023/24.								

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40	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.	on-going						
41	Closure of Reports from 2021/22	To finalise all draft reports outstanding at the end of 2021/22.							
		Capital Monitoring	draft issued						
42	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	on-going						
43	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						
44	Data Analytics	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	on-going						
45	Quality Assurance & Improvement Programme	To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS).							
46	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						
47	Emerging Risks / unplanned	To enable Audit Services to respond to provide assurance activity as required.							
48	Fraud / Error / Irregularity	National Fraud Initiative - Collection of data and analysis of matches for the NFI exercise, providing advice and guidance to key contact officers.							
49	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
50	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.							
		Overall Totals		3	1	0	0	1	2