**BCBC - AUDIT PLAN 2022/23 as at 30th September 2022**

| Directorate | Area | Initial Audit Ojective / Scope | Status | Opinion | | | Recommendations | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Substantial | Reasonable | Limited | High | Medium | Low |
| Cross - Cutting | Follow up  Limited Assurance Reports | To ensure that improvements have been made to the control environment since the previous limited assurance review. | | | | | | | |
| | | Creditor - Supplier Data Follow Up | allocated | | | | | | |
| 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 | | | | | | | |
| 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. | | | | | | | |
| 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 2021-22 | complete | | √ | | | | 1 |
| | | Regional Consortia School Improvement Grant 2021-22 | draft issued | | | | | | |
| Cross Cutting | Risk Management | A review of  a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately. | | | | | | | |
| Cross Cutting | Bridgend 20-30 Zero Carbon Strategy - Climate Change & Energy Efficiency | 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 | on-going | | | | | | |
| Chief Executives | 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 | | | | | | | |
| Chief Executives | 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 | | | | | | |
| Chief Executives | 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. | on-going | | | | | | |
| Chief Executives | 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 | on-going | | | | | | |
| Chief Executives | Scheme of Delegation | To ensure compliance to the scheme of delegation through sample testing of decisions and authorisations | on-going | | | | | | |
| Chief Executives | Code of Conduct | Review of compliance of Officers  to the Council's Code of Conduct | | | | | | | |
| Chief Executives | 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 | | | | | | |
| Chief Executives | 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 | | | | | | |
| Chief Executives | Grant Schemes | Review the arrangements for administering grant payments made on behalf of Welsh Government | | | | | | | |
| Chief Executives | 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. | | | | | | | |
| Chief Executives | Performance Management | To review the performance management arrangements paying particular attention to the  accuracy of the PI information collected and reported | allocated | | | | | | |
| Chief Executives | 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 | | | | | | | |
| | | Enterprise EDRM - Document Management System | allocated | | | | | | |

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| Chief Executives | 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 | | | | | | | |
| Chief Executives | 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 | | | | | | |
| Communities | Coychurch Crematorium | A compliance review to complete the Annual Accounting Statement 2021/22 | complete | √ | | | 0 | 1 | 0 |
| | | 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 | | | | | | | |
| Communities | Porthcawl Harbour | A compliance review to complete the Annual Accounting Statement | complete | √ | | | 0 | 0 | 1 |
| Communities | 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 | | | | | | |
| Communities | 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 | | | | | | |
| Communities | Porthcawl Regeneration | To ensure the governance, structure and scope of the Project Board  are in place and operating effectively to successfully deliver this programme. | | | | | | | |
| 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. | | | | | | | |
| | | Abercerdin Primary | on-going | | | | | | |
| | | Blaengarw Primary | allocated | | | | | | |
| | | Llangewydd Junior School | allocated | | | | | | |
| | | Tynyrheol Primary | allocated | | | | | | |
| Education & Family Support | 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. | allocated | | | | | | |
| Education & Family Support | School Admissions | To ensure all processes and procedures are in place and operating effectively | | | | | | | |
| 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 | | | | | | | |
| Social Services & Wellbeing | Prevention &  Wellbeing | Review the arrangements in place for Halo and Arwen to provide assurance that the Council getting VFM | | | | | | | |
| Social Services & Wellbeing | WCCIS | Ensure robust controls are in place and operating effectively in respect of access and security of the system | on-going | | | | | | |
| Social Services & Wellbeing | Support for Carers | Carers' Assessments & Payments | | | | | | | |
| 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 | complete | √ | | | 0 | 0 | 0 |
| Social Services & Wellbeing | Information, Advice & Assistance Team | Review processes and procedures and verify data to ensure the service is provided as effectively and efficiently as possible. | | | | | | | |
| Internal Audit | Annual Opinion Report 2021/22 | Preparation for the production of the 2021/22 Annual Opinion Report. | complete | | | | | | |
| Internal Audit | Annual Opinion Report 2022/23 | Preparation for the production of the 2022/23 Annual Opinion Report. | | | | | | | |
| Internal Audit | Audit Planning 2022/23 | Preparation for the production of the annual risk based plan 2022/23. | complete | | | | | | |
| Internal Audit | Audit Planning 2023/24 | Preparation for the production of the annual risk based plan 2023/24. | | | | | | | |
| Internal Audit | 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 | | | | | | |
| Internal Audit | Closure of Reports from 2021/22 | To finalise all draft reports outstanding at the end of 2021/22. | | | | | | | |
| | | Capital Monitoring | complete | | √ | | 0 | 1 | 2 |
| Internal Audit | Recommendation Monitoring | Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations. | on-going | | | | | | |

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| Internal Audit | 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 | | | | | | |
| Internal Audit | 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 | | | | | | |
| Internal Audit | Quality Assurance & Improvement Programme | To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS). | | | | | | | |
| Internal Audit | 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 | | | | | | |
| Internal Audit | Emerging Risks / unplanned | To enable Audit Services to respond to provide assurance activity as required. | | | | | | | |
| Cross - Cutting | 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. | on-going | | | | | | |
| Cross - Cutting | Fraud / Error / Irregularity | Irregularity Investigations - Reactive work where suspected irregularity has been detected. | | | | | | | |
| | | Recruitment | complete | | | | 0 | 3 | 1 |
| | | Accuracy of Data & Caseloads | complete | | | | 0 | 2 | 1 |
| Cross - Cutting | 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 | 2 | 0 | 0 | 7 | 6 |