

## BCBC - AUDIT PLAN 2023/24

Directorate	Area	Audit Scope / Risk	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.							
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	allocated						
Cross Cutting	Safeguarding	To review a sample of contracts to ensure that safeguarding has been adequately considered and included where appropriate eg) contracts within schools, cleaners in certain settings, agency staff etc	final issued		v		0	2	0
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 Services Support Grant 2022-23	final issued	v			0	0	0
		Regional Consortia School Improvement Grant 2022-23	final issued	v			0	0	0
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.	in progress						
Cross Cutting	Welsh Language Standards	Select a sample of web based communications and verify compliance to the Welsh Language standards	in progress						
Cross Cutting	Consultants	To review the use of consultants across the Council including procurement, payments and ongoing arrangements including authority to extend contracts	in progress						
Cross Cutting	Energy Efficiency Monitoring & Reporting	To undertake a review of how the Council aims to reduce its consumption of energy and provide assurance on the arrangements in place. This review will also examine the use of energy usage data across the Council and how this information impacts and informs strategic decisions	in progress						
Cross Cutting	Security & Access to Council Buildings	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	final issued			v	1	5	1
Chief Executives	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape and compliant to the Council's contract procedure rules and any grant conditions where relevant.	in progress						
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.							
		Housing Benefits	final issued		v		0	1	2
		Council Tax	in progress						
		Treasury Management	final issued	v			0	0	0
		Banking Arrangements	final issued	v			0	0	2
		Payment Card Industry Data Security Standard Compliance							
Chief Executives	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	final issued	v			0	0	0
Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	allocated						
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.	allocated						
Chief Executives	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							
		File Systems & Folder Access	final issued		v		1	1	0
		Disposal of Electronic Media & Devices	in progress						
Chief Executives	School 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	in progress						

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
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.	final issued		v		1	1	0
Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement							
Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2022/23	final issued		v		0	1	1
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.	draft issued	v					
Communities	Recycling & Waste Management	To provide assurance that any external funding is being spent in compliance to the specific criteria as well as in compliance with the Council's Financial & Contract Procedure Rules and PCop and any agreed business plans.	in progress						
Communities	Rights of Way	To provide assurance on the control environment in respect of processes, charges and dispute resolution	final issued		v		0	3	5
Communities	Parking Enforcement	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Parking Enforcement including testing of workflows, procedures and performance management.	draft issued		v				
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 Follow Up	final issued		v		0	7	4
		School Vehicles	final issued			v	2	1	3
		St Mary & St Patrick's Primary	final issued		v		1	10	2
		Ffaldau Primary School	in progress						
		St Mary's Catholic School	in progress						
		Porthcawl Comprehensive School	in progress						
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.	in progress						
Education & Family Support	School Admissions	To ensure all processes and procedures are in place and operating effectively	final issued		v		1	1	1
Education & Family Support	School Exclusions	To provide assurance that schools are adhering to the Welsh Governance guidance in respect of fixed term and permanent exclusions	allocated						
Education & Family Support	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	final issued		v		1	1	2
Education & Family Support	Learner Travel	To provide assurance that procurement and contract monitoring is in adherence to Council policies and procedures to ensure the delivery of the agreed service within the agreed contract price.	in progress						
Social Services & Wellbeing	Adult Placements/ Shared Lives	To provide assurance to both Authorities ( Vale and BCBC) and the Adult Placement (Shared Lives) Service Board that systems and processes have operated effectively in respect of governance, administration process and financial payments	final issued			v	2	7	7
Social Services & Wellbeing	Halo Leisure	Review the contract management and performance measures in place. Verify the data and calculations used and examine the scrutiny and challenge that takes place in respect of the Halo contract	final issued	v			0	1	0
Social Services & Wellbeing	Carers Assessments	to review the processes in place in respect of adult and young carers assessments	final issued		v		0	1	3
Social Services & Wellbeing	Complaints	To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate	in progress						
Social Services & Wellbeing	Quality Assurance	To provide assurance that the quality assurance process is embedded and effective throughout the Directorate	allocated						
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.							

Directorate	Area	Audit Scope / Risk	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.							
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							
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.							
Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2022/23 and start							
Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2023/24 and commence							
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	Closure of Reports from 2022/23	To finalise all draft reports outstanding at the end of 2022/23.							
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, acting as first point of contact and providing advice and guidance to key contact officers.							
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.							
		<b>OVERALL TOTALS</b>							
				<b>7</b>	<b>12</b>	<b>3</b>	<b>10</b>	<b>43</b>	<b>33</b>