

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	possible opinion						
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		√		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 Regional Consortia School Improvement Grant 2022-23	final issued	√			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.	final issued	√			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.	possible opinion						
Cross Cutting	Welsh Language Standards	Select a sample of web based communications and verify compliance to the Welsh Language standards	final issued		√		0	4	1
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	possible opinion						
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			√	1	5	1
Cross Cutting	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.	possible opinion						
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.	possible opinion						
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		√		0	1	2
	Council Tax		possible opinion						
	Treasury Management		final issued	√			0	0	0
	Banking Arrangements		final issued	√			0	0	2
	Payment Card Industry Data Security Standard Compliance		deferred until 2024/25						
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	√			0	0	0
Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	possible opinion						
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		√		1	1	0
	Disposal of Electronic Media & Devices		final issued		√		0	2	2
	Mobile Devices		possible opinion						
Chief Executives	School Cyber Security	To provide assurance that suitable practices and policies are in place within the Local Authority's Schools in order to help maintain a resilient cyber security environment.	no opinion						
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		√		1	1	0

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Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement	final issued						
Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2022/23	final issued		√		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.	final issued	√			0	1	1
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.	possible opinion						
Communities	Rights of Way	To provide assurance on the control environment in respect of processes, charges and dispute resolution	final issued		√		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.	final issued		√		1	1	2
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		√		0	7	4
		School Vehicles	final issued			√	2	1	3
		St Mary & St Patrick's Primary	final issued		√		1	10	2
		Ffaldau Primary School	final issued		√		1	5	9
		St Mary's Catholic School	final issued			√	4	8	8
		Porthcawl Comprehensive School	final issued		√		0	4	14
		Archbishop McGrath School	draft issued		√				
Education & Family Support	School CRSA	To undertake the annual controlled risk self – assessment for schools to enable Head Teachers and Governors to review their internal controls and to ensure that they comply with the requirements of current legislation and the Financial Procedure Rules.	final issued		√		0	0	0
Education & Family Support	School Admissions	To ensure all processes and procedures are in place and operating effectively	final issued		√		1	1	1
Education & Family Support	Exclusions	To provide assurance that schools are adhering to the Welsh Governance guidance in respect of fixed term and permanent exclusions	possible opinion						
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		√		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.	final issued		√		0	1	1
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, admionistration process and financial payments	final issued			√	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	√			0	1	0
Social Services & Wellbeing	Carers Assessments	to review the processes in place in respect of adult and young carers assessments	final issued		√		0	1	3
Social Services & Wellbeing	Complaints Resolution	To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate	final issued		√		0	1	4
Social Services & Wellbeing	Quality Assurance	To provide assurance that the quality assurance process is embedded and effective throughout the Directorate	deferred until 2024/25						
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.							
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.							

