

Bridgend County Borough Council - Draft Internal Audit Plan 2024/25

| | Directorate | Area | Audit Scope / Risk | Priority |
|----|------------------|---|---|----------|
| 1 | Cross - Cutting | Limited Assurance Reports - Follow up | To ensure that improvements have been made to the control environment since the previous limited assurance review. | high |
| 2 | 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 | high |
| 3 | 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 | high |
| 4 | 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. | high |
| 5 | Cross Cutting | Risk Management | Review a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately. | high |
| 6 | Cross Cutting | Consultants | To review the use of consultants across the Council including procurement, payments and ongoing arrangements including authority to extend contracts | high |
| 7 | Cross Cutting | Agency Staff | To review the use of agency staff across the Council including procurement, payments and ongoing arrangements including authority to extend contracts | high |
| 8 | Cross Cutting | Fees & Charges | To review the process Council wide to include bookings, payments in advance, use of online payment facilities and the ability to take payments electronically whether online or in person. | high |
| 9 | Cross Cutting | Business Continuity Planning | To ensure the Council has a robust business continuity strategy for all business critical processes, that is regularly tested and reviewed and compliant to best practice and professional standards. | high |
| 10 | 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. | high |
| 11 | Chief Executives | Corporate Contracts | To undertake a review of the corporate contracts in place across the Council including the central recording and monitoring processes. This review will also aim to identify how awareness of corporate contracts is promoted, identify the number of non corporate contracts in place and establish whether these are appropriate (based on a selected sample) | high |
| 12 | 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. | high |
| 13 | Chief Executives | Budget Savings | To identify and review the systems in place to monitor the high level of savings identified | high |
| 14 | Chief Executives | Financial Management Code | To provide assurance that the information presented is accurate | medium |
| 15 | Chief Executives | Value Added Tax (VAT) | To provide assurance that VAT processes and procedures are in place to ensure that is correctly accounted for as per legislative requirements | high |
| 16 | Chief Executives | Payment Card Industry Data Security Standard (PCI-DSS) Compliance | To review the procedures and processes in operation relating to PCI - DSS to determine if the control environment is compliant. | high |
| 17 | Chief Executives | Corporate Complaints and Compliments | To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate | high |
| 18 | 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 | high |

| | Directorate | Area | Audit Scope / Risk | Priority |
|----|-----------------------------|---|---|----------|
| 19 | Chief Executives | Residential & Non Residential Financial Assessments | To provide assurance that adequate controls are in place to manage the financial assessment process and reviews to ensure assessments are consistently applied in a timely manner, are accurate and comply to statute | high |
| 20 | Communities | Coychurch Crematorium | A compliance review to complete the Annual Accounting Statement 2023/24 | high |
| 21 | Communities | Porthcawl Harbour | A compliance review to complete the Annual Accounting Statement 2023/24 | high |
| 22 | Communities | Planning Appeals | Process of receiving and determining appeals | medium |
| 23 | Communities | Major Project Team | To review the process and procedures in place in respect of commercial and consultancy services | high |
| 24 | Communities | Contract Tender and Award | To provide assurance that the processes used to tender and award contracts comply with the Council's Contract Procedure Rules and any internal governance procedures | high |
| 25 | Communities | Shared Prosperity Funding | Review the process in place for receiving funding, funding and expenditure approval and the governance of decision making to provide assurance that the systems are robust and efficient. | high |
| 26 | Communities | Community Asset transfers | To provide assurance that controls in place in respect of the governance, risk and financial management of these transfers are effective | high |
| 27 | Communities | Highways Inspections | To provide assurance that the inspection regime and responses to service requests are robust and statutory objectives are fulfilled | medium |
| 28 | 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. | medium |
| 29 | 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. | medium |
| 30 | Education & Family Support | Health & Safety Arrangements | To review the arrangements in place (corporate and schools) for undertaking health and safety visits and provide assurance that visits are undertaken on a timely basis, a central record is maintained and key risks are identified / information appropriately communicated | high |
| 31 | Education & Family Support | Bridge Alternative Provision | To undertake an establishment audit to provide assurance that the internal controls are effective. | medium |
| 32 | Social Services & Wellbeing | Quality Assurance | To provide assurance that the quality assurance process is embedded and effective throughout the Directorate | medium |
| 33 | Social Services & Wellbeing | Childrens' Respite Care | To review the controls in place in respect of financial management including payments and cash control | high |
| 34 | Social Services & Wellbeing | New Children's Home – Golygfa'r Dolydd | To undertake an establishment audit to provide assurance that the internal controls are effective. | high |
| 35 | Social Services & Wellbeing | Adoption Support & Foster Carer Payments | To provide assurance that payments are accurate, supported by adequate assessments, authorised appropriately, and comply with formal agreements and these are subject to regular review and re-assessment. | high |
| 36 | Social Services & Wellbeing | Flying Start | To provide assurance that the financial systems and controls are effective, efficient and comply to the Council's policies and procedures | high |
| 37 | Internal Audit | Compliance with PSIAS - Self Assessment | Review compliance with the Public Sector Internal Audit Standards. | high |

| | Directorate | Area | Audit Scope / Risk | Priority |
|----|-----------------|---|---|----------|
| 38 | 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. | n/a |
| 39 | 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. | n/a |
| 40 | 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 | n/a |
| 41 | Internal Audit | Audit Wales Liaison | To maintain professional relationship in line with good practice and the PSIAS | n/a |
| 42 | Internal Audit | Recommendation Monitoring | Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations. | n/a |
| 43 | Internal Audit | Annual Opinion Report | To prepare and issue the Head of Audit's Annual Opinion Report 2023/24 and start preparation for 2024/25 report. | n/a |
| 44 | Internal Audit | Audit Planning | To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan | n/a |
| 45 | Internal Audit | Quality Assurance & Improvement Programme | To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 / Public Sector Internal Audit Standards (PSIAS). | n/a |
| 46 | Internal Audit | Closure of reports - 2023/24 | To finalise all draft reports outstanding at the end of 2023-24. | n/a |
| 47 | Internal Audit | Emerging Risks / Unplanned | To enable Audit Services to respond to provide assurance activity as required. | n/a |
| 48 | 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. | n/a |
| 49 | Cross - Cutting | Fraud / Error / Irregularity | Irregularity Investigations - Reactive work where suspected irregularity has been detected. | n/a |
| 50 | Cross - Cutting | Fraud / Error / Irregularity | Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud. | n/a |
| | | | | |
| | RIAS | | non professional training, management & supervision etc | n/a |
| | | | | |