AUDIT PLAN 2024/25

Directorate	Area	Audit Objective	Status	Opinion			Recommendations		
				Substantial	Reasonable	Limited	High	Medium	Low
Cross - Cutting	Limited Assurance Reports - Follow up	To ensure that improvements have been made to the control environment since the previous limited							
		School Vehicles Follow Up	in progress						
		Recycling & Waste Management Follow Up	in progress						
		Adult Placements/ Shared Lives Follow Up	in progress						
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	final issued		√		0	1	1
Cross Cutting	Corporate Safeguarding	The objectives of the audit are to undertake an assessment of the Council's overall operating model for safeguarding to evaluate safeguarding performance. The review will include the safeguarding arrangements in	in progress						
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 2023-24	final issued	√			0	0	0
		Regional Consortia School Improvement Grant 2023-24	final issued	√			0	0	0
Cross Cutting	Risk Management	Review a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.							
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	Agency Staff	To review the use of agency staff across the Council including procurement, payments and ongoing arrangements including authority to extend contracts	in progress						
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.	in progress						
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.	draft issued			√			
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	final issued		√		0	2	1
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 corprate contracts in place and establish whether these are appropriate							
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.							
		Business Rates	in progress						
		Bottomline PTX BACS Payments	in progress						
		Debtors	in progress						
Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	allocated						
Chief Executives	Financial Management Code	To provide assurance that the information presented is accurate	final issued	√			0	0	1
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	allocated						
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.	final issued			√	0	3	1
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	final issued		√		0	5	2

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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							
		Mobile Devices	final issued		√		0	3	1
		Identity Access	in progress						
		Electoral Services IT system	in progress						
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	final issued	√			0	1	0
Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement 2023/24	final issued	√			0	0	0
Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2023/24	final issued		√		0	1	2
Communities	Planning Appeals	Process of receiving and determining appeals							
Communities	Major Project Team	To review the process and procedures in place in respect of commercial and consultancy services	in progress						
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	final issued		√		1	3	1
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.	in progress						
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							
Communities	Highways Inspections	To provide assurance that the inspection regime and responses to service requests are robust and statutory objectives are fulfilled	final issued		√		0	2	2
Early Years & Young People	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.							
		Corneli Primary School	final issued		√		0	10	2
		Tondu Primary School	allocated						
		Penybont Primary	draft issued		√				
Early Years & Young People	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						
Early Years & Young People	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	draft issued		√				
Early Years & Young People	Bridge Alternative Provision	To undertake an establishment audit to provide assurance that the internal controls are effective.	in progress						
Early Years & Young People	Flying Start	To provide assurance that the financial systems and controls are effective, efficient and comply to the Council's policies and procedures							
Social Services & Wellbeing	Quality Assurance	To provide assurance that the quality assurance process is embedded and effective throughout the Directorate	final issued		√		0	4	5
Social Services & Wellbeing	Childrens' Respite & Residential Care	To review the controls in place in respect of financial management including payments and cash control	final issued		√		0	5	0
Social Services & Wellbeing	New Children's Home – Golygfa'r Dolydd	To undertake an establishment audit to provide assurance that the internal controls are effective.							

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Social Services & Wellbeing	Foster Carer Payments	To provide assurance that payments are accurate, supported by adequate assessments, authorised appropriately, and comply with formal agreements and these are are subject to regular review and re-assessment.	in progress						
Internal Audit	Compliance with PSIAS - Self Assessment	Review compliance with the Public Sector Internal Audit Standards.							
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.							
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	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS							
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 2023/24 and start preparation for 2024/25 report.							
Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan							
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 - 2023/24	To finalise all draft reports outstanding at the end of 2023-24.							
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.							
	OVERALL TOTALS			5	12	2	1	40	19