

Progress Against the Internal Audit Plan 2025-26

Area	Audit Objective	Status	Audit Opinion/Assurance			Recommendations		
			Substantial	Reasonable	Limited	High	Medium	Low
Limited Assurance Reports - Follow up	To ensure that improvements have been made to the control environment since the previous limited assurance review.							
	Payment Card Industry Data Security Standard (PCI-DSS) Compliance	draft issued		√				
	Security & Access to Council Buildings	in progress						
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							
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 place for vulnerable adults as well as children.							
Corporate Risk Management	The objective of the audit is to review a sample of Corporate Risks to identify if they are being appropriately managed and progress is being reported accurately.	draft issued			√			
Corporate Performance	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information for each definition							
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 2024-25	final issued	√			0	0	0
Frameworks & Corporate Contracts	To undertake a review of the corporate contracts and frameworks in place across the Council including the central recording and monitoring processes. This review will also aim to identify how awareness of frameworks / corporate contracts is promoted, identify the number of non corporate contracts in place and establish whether these are appropriate (based on a selected sample)	final issued		√		0	2	2
Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.							
	Creditors	draft issued		√				
Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	final issued	√			0	0	1
Financial Management Code	To provide assurance that the information presented is accurate	final issued	√			0	0	0
Petty Cash	To provide assurance that establishments still require petty cash and if so they are complying with procedures and usage is appropriate.	final issued		√		0	3	1
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							
	Open Contractor	final issued	√			0	2	1
	Childview - Youth Justice Information Management System	final issued	√			0	0	1
Datacentre	To provide assurance that due diligence has taken place in respect of moving this off site and that suitable contracts are in place.	allocated						
Payroll	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Payroll including overtime, standby and call out payments	final issued	√			0	0	1
Housing Support Grant Procurement	To provide assurance that appropriate systems and processes are in place and are compliant to the terms of the funding	in progress						
Communications & Public Affairs	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Communications & Public Affairs	in progress						
Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement 2024/25	final issued	√			0	0	0
Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2024/25	final issued		√		0	2	1
Planning Applications and Appeals	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Planning Applications & Appeals.	in progress						
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						
Highways Stores Management	To provide assurance that the control of stock for trades working out of Council depots are effective and efficient	in progress						
Vehicle Fuel Management	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Vehicles Fuel System.							

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Security of Assets & Stock	To review the security arrangements in place and to provide assurance they are effective.							
Grass Cutting	To examine the systems in place to provide assurance that the service is working effectively and efficiently							
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.							
	St Marys Catholic School Follow Up	draft issued		√				
	Coleg Cymunedol y Dderwen (CCYD)	final issued		√		0	5	7
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.							
School Balances	To provide assurance that the processes in place provide sufficient oversight and intervention where appropriate in respect of school balances.	in progress						
Cyber Security in Schools	To provide assurance that the Council is taking suitable steps to establish whether its schools have the appropriate safeguards in place to protect against cyber-attacks.							
Awen Cultural Trust	To provide assurance in respect of contract management, performance management and scrutiny of the partnership arrangement in place between the Trust and the Council	in progress						
Assisted Travel	Provide assurance that transport contracts and ‘in house’ transport for Older Persons is compliant, economic and efficient							
Section 117	To seek assurance that processes are adhered to in respect of policies and procedures, case management and agreed funding arrangements between LA and Health.							
Special Guardian Orders	To review the arrangements in place for the payment of Special Guardianship Orders and means testing methodology	in progress						
Children’s Home – Golygfa’r Dolydd	To undertake an establishment audit to provide assurance that the internal controls are effective.	final issued		√		2	10	1
Commissioning of Services	To provide assurance that the correct procurement processes are undertaken to ensure contracts and agreements are compliant and efficient and economical							
WCCIS Replacement Project	To provide assurance on governance and decision making around the project whilst implementation is underway							
Compliance with GIAS - Self Assessment	Review compliance with the Global Internal Audit Standards.							
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.							
Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.							
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							
Audit Wales Liaison	To maintain professional relationship in line with good practice and the GIAS							
Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
Annual Opinion Report	To prepare and issue the Head of Audit’s Annual Opinion Report 2024/25 and start preparation for 2025/26 report.							
Audit Planning	To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan							
Audit Charter / Manual	To review and update the documents as required							
Closure of reports - 2024-25	To finalise all draft reports outstanding at the end of 2024-25							
Emerging Risks / Unplanned	To enable Audit Services to respond to provide assurance activity as required.							
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.							
Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.							
	OVERALL TOTALS		7	8	1	2	24	16