

**Bridgend County Borough Council - Progress Against the Internal Audit Plan 2025-26**

	Directorate	Area	Audit Objective	Status	Final Report Date	Audit Opinion/Assurance			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 assurance review.								
1			Payment Card Industry Data Security Standard (PCI-DSS) Compliance Follow Up				✓		0	2	1
2			Security & Access to Council Buildings				✓		0	5	2
3	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								
4	Cross Cutting	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.								
5	Cross Cutting	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.						2	5	2
6	Cross Cutting	Corporate Performance	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information for each definition								
	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.								
7			Bus Service Support Grant 2024-25						0	0	0
8	Chief Executives	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)						0	2	2
9	Chief Executives	Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.								
10			Creditors						0	2	3
11	Chief Executives	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified						0	0	1
12	Chief Executives	Financial Management Code	To provide assurance that the information presented is accurate						0	0	0
13	Chief Executives	Petty Cash	To provide assurance that establishments still require petty cash and if so they are complying with procedures and usage is appropriate.						0	3	1
14	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						0	2	1
15			Open Contractor						0	0	1
16	Chief Executives	Datacentre	To provide assurance that due diligence has taken place in respect of moving this off site and that suitable contracts are in place.								
17	Chief Executives	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						0	0	1
18	Chief Executives	Housing Support Grant Procurement	To provide assurance that appropriate systems and processes are in place and are compliant to the terms of the funding								
19	Chief Executives	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								
20	Communities	Cochurch Crematorium	A compliance review to complete the Annual Accounting Statement 2024/25						0	0	0
21	Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2024/25						0	3	1
22	Communities	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.						0	1	3
23	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.						0	2	0
24	Communities	Highways Stores Management	To provide assurance that the control of stock for trades working out of Council depots are effective and efficient						0	5	1
25	Communities	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.								
26	Communities	Facilities Management - Operational Delivery	To review the effectiveness of the processes in place in regards to financial and operational controls to provide assurance they are effective and efficient								
27	Communities	Urban & Rural Grass Cutting	To examine the systems in place to provide assurance that the service is working effectively and efficiently								
	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.								
28			St Marys Catholic School Follow Up				✓		0	5	6
29			Coleg Cymunedol y Dderwen (CCYD)				✓		0	5	7
30			Maesteg Comprehensive Follow Up				✓		0	2	2
31			Abercordin Primary				✓		1	6	2
32			Penybont Primary Follow Up				✓				

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						Substantial	Reasonable	Limited	High	Medium	Low	
33			Mynydd Cynffig									
34	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.	draft issued			v					
35	Education & Family Support	School Balances	To provide assurance that the processes in place provide sufficient oversight and intervention where appropriate in respect of school balances.	in progress								
36	Education & Family Support	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.	final issued	21-11-25	v			0	2	0	
37	Social Services & Wellbeing	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								
38	Social Services & Wellbeing	Assisted Travel	Provide assurance that transport contracts and 'in house' transport for Older Persons is compliant, economic and efficient									
39	Social Services & Wellbeing	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.	in progress								
40	Social Services & Wellbeing	Special Guardian Orders	To review the arrangements in place for the payment of Special Guardianship Orders and means testing methodology	final issued	11-11-25		v		0	3	1	
41	Social Services & Wellbeing	Children's Home – Golygfa'r Dolydd	To undertake an establishment audit to provide assurance that the internal controls are effective.	final issued	09-07-25		v		2	10	1	
42	Social Services & Wellbeing	Commissioning of Services - Adult Social Care	To provide assurance that the correct procurement processes are undertaken to ensure contracts and agreements are compliant and efficient and economical	in progress								
43	Social Services & Wellbeing	WCCIS Replacement Project	To provide assurance on governance and decision making around the project whilst implementation is underway									
44	Internal Audit	Compliance with GIAS - Self Assessment	Review compliance with the Global Internal Audit Standards.									
45	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.									
46	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.									
47	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									
48	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the GIAS									
49	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.									
50	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2024/25 and start preparation for 2025/26 report.									
51	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2024/25 and commence preparation for 2025/26 plan									
52	Internal Audit	Audit Charter / Manual	To review and update the documents as required									
53	Internal Audit	Closure of reports - 2024-25	To finalise all draft reports outstanding at the end of 2024-25									
54	Internal Audit	Emerging Risks / Unplanned	To enable Audit Services to respond to provide assurance activity as required.									
55	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.									
56	Cross - Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.									
			OVERALL TOTALS						8	17	1	
										5	65	39

Summary of the Progress Made Against the Plan

BCBC Summary as at 31/12/25	Number	%
final issued	24	54.5%
draft issued	2	4.5%
in progress	10	
allocated	1	
planned	7	
<b>Total Planned Audits With an Opinion</b>	<b>44</b>	<b>59.1%</b>
no opinion	12	
<b>Total Audits on Plan</b>	<b>56</b>	