

Bridgend County Borough Council - Progress Against the Internal Audit Plan 2026/27

Ref	Directorate	Area	Audit Objective	Status	Report Date	Audit Opinion/Assurance			Recommendations		
						Substantial	Reasonable	Limited	High	Medium	Low
1	Cross - Cutting	Limited Assurance Reports - Follow up	To ensure that improvements have been made to the control environment since the previous <i>Limited Assurance</i> review.								
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.								
3	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.								
4	Cross Cutting	Risk Management	Review a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.								
5	Cross Cutting	Annual Self-Assessment	To provide assurance that the process in place for compiling, evaluating, consulting and reporting the Council's Annual Self Assessment is compliant with the appropriate legislation	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.								
6		Bus Service Support Grant 2025-26		final issued	11-05-26	√			0	0	0
7	Cross Cutting	Business Support	To provide assurance that procedures and processes are robust, efficient and effective and comply with all required legislative requirements								
8	Cross Cutting	Fuel Cards	Provide assurance that there are robust processes in place in relation to the management and administration of fuel cards	draft issued	12-08-26		√				
9	Cross Cutting	Information Governance	To provide assurance that robust arrangements are in place for managing information securely, legally and effectively.	final issued	20-07-26		√		0	5	5
	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		General Ledger		allocated							
11	Chief Executives	Financial Management Code	To provide assurance that the information presented is accurate	in progress							
	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								
12		ICT Equipment Inventories		final issued	19-08-26		√		0	2	3
13		Phishing & Social Engineering		in progress							
14		Microsoft 365 Licensing & Application Utilisation		allocated							
15	Chief Executives	Cyber Security Governance	To provide assurance that the governance arrangements within the Council are effective and efficient and compliant to any relevant legislation								
16	Chief Executives	Safer Recruitment	To provide assurances that safer recruitment is operating effectively across the council by ensuring that policies and procedures are in place and that, DBS, reference checks or risk assessments are in place prior to employment commencement.	final issued	22-06-26	√			0	0	1
17	Chief Executives	Community Safety	To provide assurance that CCTV policies, processes, and operational procedures support compliance with relevant legislation and regulatory requirements, and enable secure handling of data. Documented governance arrangements including governance structures and inter-agency arrangements for CCTV are clearly defined and effective.	final issued	27-07-26	√			0	1	0
18	Chief Executives	Customer Services	To undertake a review of the Council's customer care / CRM system to provide assurance that the arrangements for the management of information, system input and process are efficient and effective	final issued	17-08-26	√			0	1	0
19	Chief Executives	Hybrid Council Meetings	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Hybrid Council Meetings.	in progress							
20	Chief Executives	Freedom of Information Requests	To provide assurance that the process in place is effective, efficient and compliant to legislation								
21	Communities	Coychurch Crematorium	A compliance review to complete the Annual Accounting Statement 2025/26	final issued	09-06-26	√			0	0	0
22	Communities	Porthcawl Harbour	A compliance review to complete the Annual Accounting Statement 2025/26	final issued	04-08-26		√		0	1	5
23	Communities	Net Zero	To provide assurance that the process in place for measuring and reporting the Council's carbon footprint is accurate, efficient and effective.	allocated							
24	Communities	Highways	To review systems, processes and commissioning arrangements to ensure compliance to legislation and assurance the processes and procedures are efficient and effective	in progress							
25	Communities	Parks & Playing Field Ground Maintenance	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Grounds Maintenance.								
	Education, 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.								
26		Porthcawl Primary		final issued	03-07-26		√		0	7	3
27	Education, Early Years & Young People	School Summary inc. 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								
28	Education, Early Years & Young People	Council Oversight of 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.	in progress							
29	Education, Early Years & Young People	Additional Learning Needs - Out of County Placements	To review the contract monitoring arrangements in respect of out of county placements for additional learning needs to provide assurance that the systems are efficient and effective	in progress							
30	Education, Early Years & Young People	ALN Transport	To provide an opinion on the adequacy and effectiveness of controls in respect of ALN eligibility for free home to school transport, monitoring of the personal transport budget and general contract monitoring.	in progress							
31	Social Services & Wellbeing	Assisted Travel	To provide assurance that transport contracts and 'in house' transport for adult social care is compliant, economic and efficient	final issued	29-07-26		√		1	1	0
32	Social Services & Wellbeing	Section 117	To provide assurance that robust controls are in place with regards to processes and procedures in relation to Section 117 arrangements.	final issued	08-07-26		√		0	6	2

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33	Social Services & Wellbeing	Temporary Housing Solutions	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Temporary Housing Solutions.	final issued	04-08-26		√		0	4	7
34	Social Services & Wellbeing	Residential Care	To provide assurance that the processes and procedures in place to manage top ups is effective and efficient and complies to the relevant legislation								
35	Social Services & Wellbeing	Continuing Health Care	To provide assurance that the funding process is effective and efficient and compliant to relevant legislation	in progress							
36	Social Services & Wellbeing	Section 28A Payments	To review the funding under Section 28A to provide assurance on the processes in place in respect of the transactions, agreements and sign offs.								
37	Social Services & Wellbeing	New Social Care Record System	To provide assurance on governance and decision making around the project whilst implementation is underway								
38	Social Services & Wellbeing	External Children Placements	To provide assurance that the procurement and contract management processes are effective								
39	Internal Audit	Compliance with GIAS - Self Assessment	Review compliance with the Global Internal Audit Standards.								
40	Internal Audit	Effectiveness of Governance and Audit Committee	To provide assurance that the Council's Governance and Audit Committee is effective, in line with the CIPFA Self-Assessment of Good Practice guidance								
41	Internal Audit	Governance & Audit Committee /Members and CMT 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.								
42	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.								
43	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								
44	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the GIAS								
45	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.								
46	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2025/26 and start preparation for 2026/76 report.								
47	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2026/27 and commence preparation for 2027/28 plan								
48	Internal Audit	Audit Charter / Manual	To review and update the documents as required								
49	Internal Audit	Closure of reports	To finalise all draft reports outstanding at the end of 2025/26								
50	Internal Audit	Emerging Risks / Unplanned	To enable Audit Services to respond to provide assurance activity as required.								
51	Cross - Cutting	National Fraud Initiative	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.								
52	Cross - Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.								
		OVERALL TOTALS	OVERALL TOTALS			5	8	0	1	28	26

Summary of the Progress Made Against the Plan

BCBC Summary as at 31/08/26	Number	%
final issued	12	30%
draft issued	1	3%
in progress	9	
allocated	3	
planned	15	
Total Planned Audits With an Opinion	40	33%
no opinion	12	
Total Audits on Plan	52	