

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday 17 June 2024
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Internal Audit Strategy & Risk Based Plan 2024-25
Purpose of Report:	To provide members of the Governance and Audit Committee with the Annual Internal Audit Strategy and Risk Based Plan for 2024-25 for approval.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of the Regional Internal Audit Service
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <ul style="list-style-type: none"> In line with the Public Sector Internal Audit Standards the Head of Internal Audit must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based audit plan should cover the Council's overall control environment including risk, governance and internal controls as far as practicable. Consideration of the Regional Internal Audit Service's Audit Strategy and Annual Risk Based Plan is one of the Governance and Audit Committee's key responsibilities. The proposed Internal Audit Strategy for 2024-25 is attached at Appendix A and the Annual Risk Based Plan for 2024-25 is attached at Appendix B to this report. The Strategy demonstrates how the Internal Audit Service will be delivered and developed in accordance with its Terms of Reference. The Strategy will be reviewed and updated annually in consultation with stakeholders, namely the Governance and Audit Committee, Senior Leadership Team, External Auditors and Senior Management. The plan provides this Committee with an overview of the work to be undertaken which will offer sufficient coverage to be able to provide an opinion at the end of 2024-25. 	

Recommendation

1. The Committee is recommended to consider and approve the draft Internal Audit Strategy (Appendix A) and draft Annual Risk Based Audit Plan for 2024-25 (Appendix B).

Reasons for Recommendations

1. To keep the Governance and Audit Committee informed and to approve the proposed draft Internal Audit Strategy and Annual Risk-Based Audit Plan for 2024-25 in compliance with the Public Sector Internal Audit Standards (PSIAS) and the Committee's Terms of Reference.

1. Background

- 1.1 The United Kingdom Public Sector Internal Audit Standards (Performance Standard - 2010 Planning) provides the framework within which an internal audit plan should be compiled.
- 1.2 In line with the Public Sector Internal Audit Standards (PSIAS) the Head of Internal Audit must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 1.3 To develop the risk-based plan, the Head of Internal Audit consults with senior management to obtain an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes. The Head of Internal Audit must review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems and controls.
- 1.4 In order to produce the Internal Audit Plan the following information is taken into account:
 - Corporate Risk Register.
 - Corporate Plan.
 - Key Financial Systems.
 - Grant Claims that require Internal Audit certification.
 - Follow-up reviews.
 - Audit reviews that are carried forward from the previous Audit Plan.
 - Feedback from questionnaires issued to Heads of Service
 - Results of discussions with the Senior Leadership Team including the Chief Executive, Section 151 Officer and other senior officers as necessary.
- 1.5 The PSIAS require a risk-based audit plan to be produced to cover the Council's overall control environment including risk, governance and internal controls as far as practicable.

- 1.6** Consideration of the sources of information noted above supports Internal Audit to achieve the following:
- Compliance with the PSIAS in compiling the draft Annual Audit Plan;
 - Enabling the Governance and Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2024-25 based on the audit reviews set out in the draft Annual Audit Plan; and
 - Enabling the Head of Internal Audit to form an opinion on the risk, governance and internal controls of the organisation.
- 1.7** Changes to the way the Council is operating since Covid-19, including any other changes have been considered and included within the draft Audit Plan for 2024-25.

2. Key Issues for Consideration

- 2.1** Attached at **Appendix A** is the draft Internal Audit Strategy document for 2024-25. It demonstrates how the Internal Audit Service will be delivered and developed in accordance with our Terms of Reference. The Strategy will be reviewed and updated annually in consultation with stakeholders namely the Governance and Audit Committee, Senior Leadership Team, External Auditors and Senior Management.
- 2.2** The 2024-25 draft Annual Risk Based Plan of work has been formulated in compliance with the PSIAS and is attached at **Appendix B**.
- 2.3** The proposed Annual Plan is flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may emerge.
- 2.4** Internal Audit work will be undertaken using a hybrid approach of on-site visits and meetings as required for each audit, and also remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documents and data, as required by each audit.
- 2.5** The proposed Annual Plan at **Appendix B** will offer sufficient coverage to be able to provide an opinion at the end of 2024-25.
- 2.6** The Governance and Audit Committee will receive updates on how the Plan is being delivered and any changes that may be required.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

4. Climate Change and Nature Implications

- 4.1** None as a consequence of this report

5. Resources and Legal Considerations

Financial

- 5.1** There are no resource implications as a direct consequence of this report, but effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

Employment

- 5.2** None as a direct consequence of this report.

Legal (Including Equalities)

- 5.3** The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

6. Background Papers

None



STRATEGY & ANNUAL RISK BASED INTERNAL AUDIT PLAN

2024-25

**REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL**



1. Introduction

- 1.1 Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. This opinion forms part of the framework of assurances that the Council receives and should be used to help inform the Annual Governance Statement. The purpose of this document is to provide a detailed Internal Audit Risk Based Plan for 2024-25.
- 1.2 The audit plan ensures that the risks facing the Council are adequately addressed and internal audit resources are effectively utilised. The standards for “proper practice” in relation to internal audit are laid down in the Public Sector Internal Audit Standards (PSIAS).
- 1.3 The Internal Audit Service is delivered through the expanded shared service that came into existence on 1st April 2019. The service is hosted by the Vale of Glamorgan Council and originally provided internal audit services to the Vale, Bridgend, Merthyr Tydfil & Rhondda Cynon Taf Councils.
- 1.4 The initial partnership agreement was signed for three years and extended for two years. The arrangement is underpinned by a detailed legal agreement between the four Councils which sets out a range of obligations (the core service is the same for each Council but there are differences in what is provided outside of the core service). At the five-year anniversary, April 2024, the original partners needed to sign a new partnership agreement. Positive feedback was received in relation to audit service delivery from all four partner S151 Officers and senior management teams however, Rhondda Cynon Taf (RCT) have given notice that they do not wish to continue with the shared service partnership arrangement with effect from April 2024. Therefore a 3 Partner Model will be adopted during 2024-25.
- 1.5 The service reports to the three Governance & Audit Committees and is overseen at a strategic level by the Board which consists of the Chief Finance Officers of the three Councils.

2. Definition of Internal Audit

- 2.1 The Public Sector Internal Audit Standards (PSIAS) defines Internal Audit as follows:

“Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.

3. Requirement for Internal Audit

- 3.1 Internal Audit is a mandatory statutory service. Part 3 of The Accounts and Audit (Wales) Regulations 2018 concerns financial management and internal control. Regulation 5 (responsibility for internal control and financial management) of Part 3 directs that:

‘The relevant body must ensure that there is a sound system of internal control which facilitates the effective exercise of that body’s functions and which includes:

- (a) Arrangements for the management of risk, and*
- (b) Adequate and effective financial management.’*

- 3.2 Regulation 7 (Internal Audit) of Part 3 directs that:

‘A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.’

- 3.3 PSIAS state:

“The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals. The risk based plan must take into account the requirement to produce an annual internal audit opinion”

- 3.4 The overall opinion issued each year by the Head of Internal Audit on the adequacy and effectiveness of the control environment is used as a key source of assurance to support the Annual Governance Statement.

4. Section 151 Officer Responsibility

- 4.1 Internal Audit also has an important role to support the Council’s Section 151 Officer in discharging their statutory responsibilities, which include: -

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.

5. Development of the Internal Audit Plan

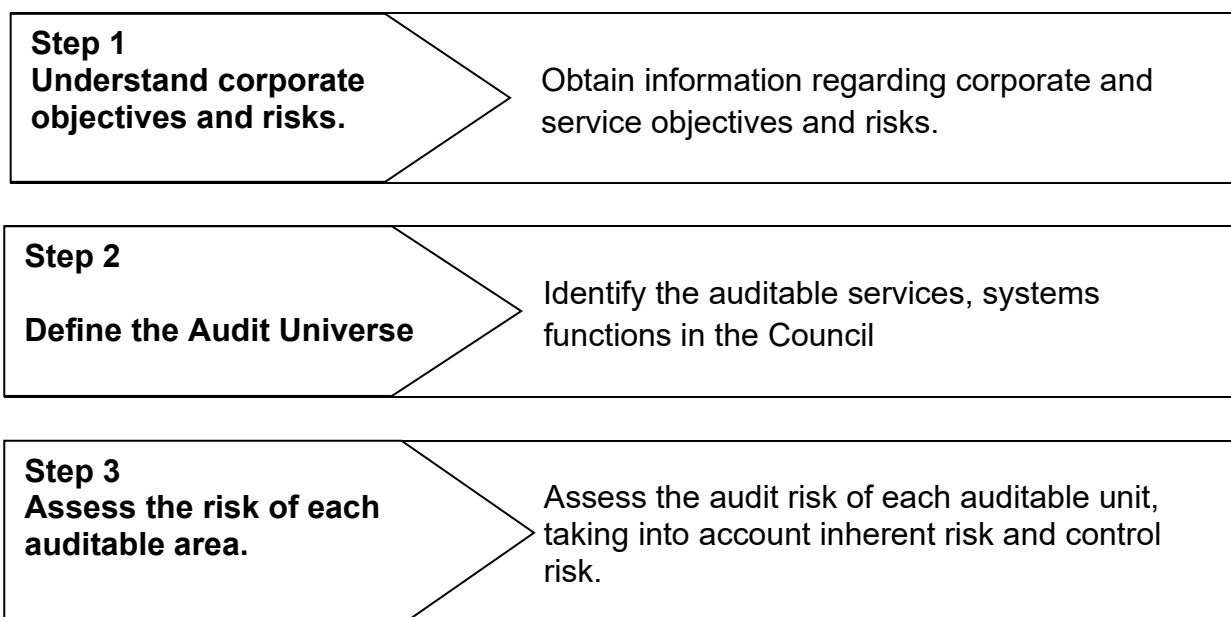
- 5.1 The annual internal audit plan has been prepared after considering the risk registers and the views of Corporate Directors and Senior Management as to where audit resource and assurance is most needed. In line with the PSIAS, this plan should enable Internal Audit to maximise the value and assurance it provides to the Council, whilst ensuring it fulfils its statutory obligation to review and report on the Council’s internal control environment, governance and risk management arrangements.

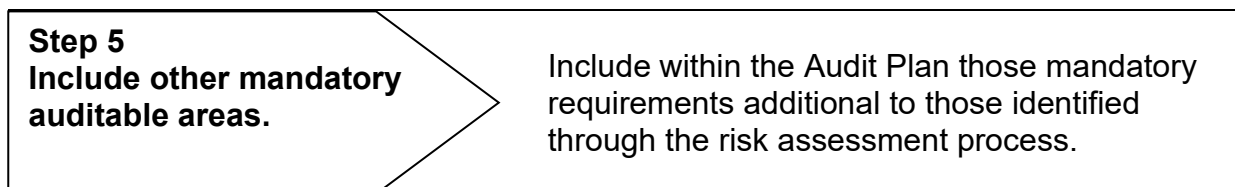
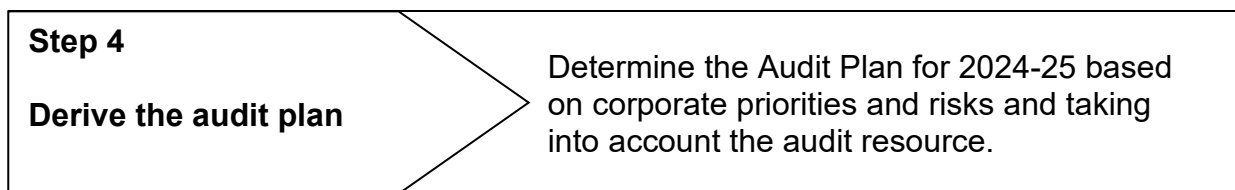
6. Risk Based Approach

- 6.1 The internal audit function will be delivered in accordance with the Internal Audit Charter 2023-24, as agreed by the Governance & Audit Committee. The Charter defines the role, scope, independence, authority and responsibility of the internal audit service and audits will be delivered in accordance with the Charter. The Internal Audit Charter will be updated for 2024-25 and taken to Governance and Audit Committee for endorsement.
- 6.2 Risk based work is critical to the Council, as it seeks to improve the risk awareness of staff and improve overall control. The internal audit work programme is designed to provide assurance that identified significant risks are being managed effectively. As part of this process Internal Audit will also examine the risk management and governance arrangements.
- 6.3 By adopting a risk based audit approach there is a clear linkage between the significant risks identified in the Council’s Corporate Risk Register and the work undertaken by Internal Audit in providing assurance against these. As a result, the starting point for the audit plan approach is an understanding of the Council’s objectives and risks.

7. Methodology

- 7.1 A summary of our approach to the development of the Audit Plan for 2024-25 is set out below. The Plan is driven by the Council’s organisational objectives and priorities as set out in the Corporate Plan and the risks that may prevent the Council from meeting these objectives.





8. The Risk Assessment Process

- 8.1 The information which has been used to prepare the risk assessment and proposed internal audit plan has been collected and collated from several different sources. The starting point for a risk-based audit approach is an understanding of the Council's priorities and risks. This has been achieved by reviewing the Corporate Plan, the Directorate's Service Plans, the Corporate Risk Register and meeting with Corporate Directors asking where they perceive to be the main risks within their individual areas and where they would require internal audit to provide assurance that such risks are being effectively mitigated and managed. This information is used to inform and design the audit plan.
- 8.2 The plan is based on an underlying risk assessment. The inherent risks existing within each area are then identified for audit as part of the audit planning process. The audits which make up the plan have been assessed on a priority basis. Internal Audit will endeavour to complete all reviews classified as "high" risk by the end of the year, "medium" risk reviews are the next level down, but still require a scheduled review. Although "low" risk reviews still carry a degree of risk, these have not been included on the plan but continue to be risk assessed annually to take account of any changes in their status. The priority and timing of audits may change during the year subject to discussions with senior management and resource availability.

9. The Annual Internal Audit Plan

- 9.1 In accordance with the PSIAS, the Head of Audit is responsible for developing a risk-based annual audit plan which considers the Council's risk management framework. Within the Standards there is also a requirement for the Head of Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, controls and resources. The Head of Audit must also ensure that Internal Audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.
- 9.2 An annual plan is derived following the audit risk assessment, whereby audits will be selected based on the greatest perceived risk. The Internal Audit Service will ensure

that most effort is focused on high-risk areas while, at the same time, not ignoring the potential for problems that may materialise in other areas.

- 9.3 Whilst the Internal Audit Service will adopt a risk-based approach to determine relative risk, there will remain areas where a purely cyclical approach may still be required eg) programme of school audits, financial systems and grant verifications. Within a Council context it is also important to ensure audit coverage across the service portfolio to provide assurances to senior management on the proper use of the public pound, minimising fraud and error.
- 9.4 Consideration is also given to planned external audit work to minimise duplication and to maximise audit coverage.
- 9.5 Attached at **Appendix B** is the detailed schedule of audits planned to be completed during 2024-25 for each of the Council's Directorates including Cross Cutting audits.
- 9.6 The Head of Internal Audit will monitor progress against the audit plan. Where there is a need for material changes to the plan; a revised plan will be re-submitted to the Governance & Audit Committee for endorsement. The Governance & Audit Committee will also be advised of performance against the audit plan and be kept informed of the results undertaken.
- 9.7 Systems & processes have been adjusted to cater for the new ways of working. Similarly, the Internal Audit team will continue to work remotely to a large extent, conducting audits and obtaining evidence digitally but will also include in person visits and meetings as required for each audit. Each audit will continue to consider the potential impact of remote working to ensure adequate controls and governance arrangements remained in place.

10. Resource Requirement

- 10.1 Resource requirements are reviewed each year as part of the audit planning process and are discussed and agreed with the Regional Internal Audit Service (RIAS) Board. RIAS has the appropriate level of resources to deliver the agreed number of audit days to the Council during 2024-25. If the situation arises where in-house resources are not able to deliver the agreed number of audit days, the Head of Internal Audit will look to alternative sources to enable completion of the plan.

11. Contingencies

- 11.1 The internal audit plan needs to be flexible enough to enable the RIAS to be able respond, as required, to situations arising during the period covered by the plan. A contingency reserve element has been built in to assist in dealing with any such matters arising.

12. Audit Approach

12.1 The primary purpose of an audit review is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.

12.2 The approach will be :

- Fieldwork will take place following agreement of the audit objectives with relevant evidence obtained.
- A draft report will be prepared and provided to Management for review and comment with an opportunity given for discussion or clarification.
- The final report will incorporate Management comments together with a Management Action Plan for the implementation of recommendations.
- The Governance and Audit Committee will be advised of the outcome of the audit and may receive a summary of the findings within the report.
- Any serious issues arising during the course of the audit review will be promptly reported to the Head of Internal Audit to determine the impact on the scope of the review. Serious issues will also be promptly brought to Management’s attention to enable appropriate remedial action to be taken prior to being formally published in the audit report.
- The audit report will provide an overall assurance opinion, based on the auditor’s professional judgement of the effectiveness of the framework of internal control, risk management and governance.

12.3 The audit assurance categories are :

AUDIT ASSURANCE CATEGORY CODE	
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

12.4 A Management Action Plan will form an integral part of the report and will be used to record:

- Those risks considered to be inadequately controlled;
- A prioritisation of audit recommendations and the actions management propose to bring the risks within acceptable parameters, the officer(s) responsible for those actions and the dates for completion.

12.5 Audit recommendations will be prioritised as follows :

RECOMMENDATION CATEGORISATION	
Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	Action that is considered desirable and should result in enhanced control.

12.6 The implementation of the agreed recommendations will be monitored. Management will be contacted and asked to provide feedback on the status of each agreed recommendation once the target date for implementation has been reached.

12.7 Any audits concluded with a *No Assurance* or *Limited Assurance* opinion will be subject to a follow up audit.

13. Follow Up Reviews

13.1 Where significant gaps in the control environment have been identified and where either *Limited* or *No Assurance* has been given; then these audits will be subject to a follow up. The timing of the follow up is very much dependent on available resources, but Internal Audit's aim will always be to complete the follow up within six months of completion of the finalised audit.

14. Reports to the Governance & Audit Committee

14.1 A status report on internal audit work will be present to the Governance & Audit Committee on a quarterly basis (approximately). The purpose of these reports is to provide an update on the progress made against the delivery of the Internal Audit Plan. The report will provide details of audits completed to date, the assurance opinions given and the number and type of recommendations made.

15. Annual Assurance Report

15.1 A formal annual report to the Governance & Audit Committee presenting the Head of Internal Audit's opinion on the overall adequacy and effectiveness of the framework of governance, risk management and internal control, will be published to enable it to be considered when preparing the Council's Annual Corporate Governance Statement. The format of the Head of Internal Audit's report will follow that set out in the Public Sector Internal Audit Standards (PSIAS) and will include:

- An opinion on the overall adequacy and effectiveness of the Council's framework of internal control, risk management and governance,
- Disclose any qualifications to that opinion, together with the reasons for qualification;
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- Any issues considered by the Head of Audit to be particularly relevant to the Corporate Governance Statement;
- A comparison of work undertaken with that planned, with a summary of internal audit performance for the year; and comment on compliance with the Public Sector Internal Audit Standards and Internal Audit's Quality Assurance and Improvement Programme.

Ref	Directorate	Area	Audit Scope / Risk	Priority
1	Cross Cutting	Follow up Limited Assurance Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner	high
2	Cross Cutting	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee and included with the Draft Statement of Accounts 2023/24 (including the Governance Assurance Statements from Corporate Officers and Senior Management).	n/a
3	Cross Cutting	Safeguarding	This review will include an annual assessment of the Council's overall operating model for safeguarding	high
4	Cross Cutting	Corporate Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.	high
5	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
6	Cross Cutting	Governance of Officer-led Strategic Boards	To review the structure and governance arrangements of the various Boards operating within the Council	medium
7	Cross Cutting	Information Governance	To provide assurance that identified strategic actions within the Information Governance baseline assessment are being effectively managed and are being delivered to plan .	high
8	Cross Cutting	Reshaping	To provide assurance that arrangements being put in place will deliver what is required in terms of savings and development of the organisation	high
9	Cross Cutting	Office Equipment Inventory	To provide assurance that desirable Council assets are recorded and that a clear audit trail exists for any movement eg) working from home, office moves, leavers ETC.	high
10	Cross Cutting	Contract Management	To provide assurance that sufficient processes are in place to effectively monitor contracts throughout their life	high
11	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
12	Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Catering Company.	high
13	Corporate Resources	Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.	high
14	Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate	medium
15	Corporate Resources	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	high
16	Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified and to record any emerging pressures	high
17	Corporate Resources	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
18	Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.	high
19	Corporate Resources	Oracle Fusion	To provide assurance that the new processes are secure, effective and efficient	high
20	Corporate Resources	Procurement	Review current processes and practices to ensure that they are compliant to the new legislation	high

Ref	Directorate	Area	Audit Scope / Risk	Priority
21	Corporate Resources	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
22	Corporate Resources	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
23	Corporate Resources	Communications & Social Networking	To review Council social media accounts to ensure compliance with any relevant legislation and internal policies	high
24	Corporate Resources	Hybrid Council Meetings	To provide assurance that hybrid Council meetings are compliant, effective and efficient including stability of the solution	medium
25	Corporate Resources	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.	high
26	Environment & Housing	SRS Joint Service	To provide assurance to the Shared Regulatory Service Board on the systems and processes in place in respect of the overall control environment including governance, risk management and internal control for the 2023-24 Financial Year.	high
27	Environment & Housing	SRS Joint Service - Income	To provide assurance that the processes in place to collect income within the SRS service are effective and efficient	high
28	Environment & Housing	NEC System	To provide assurance that robust controls are evident and operating effectively within this new housing / repairs system	high
29	Environment & Housing	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
30	Environment & Housing	Garage Services	To review the current systems in place and verify the control environment in regards MOT's including Council vehicles, taxis and public MOT's.	high
31	Environment & Housing	Housing Tenancy Verification	To evaluate the systems and processes in place to ensure that the Council housing stock is being used effectively and that properties are not being occupied by those who do not have a right to do so	high
32	Environment & Housing	Hoarding, Skips & Scaffolding	To provide assurance that effective controls are in place in respect of the issuing of permits and the collection of income	medium
33	Learning & Skills	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
34	Learning & Skills	School CRSA	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers and Chair of Governors to review their internal controls and to ensure that they undertake and comply	medium
35	Learning & Skills	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	high
36	Learning & Skills	Cyber Security - Schools	Undertake testing to ensure that school staff are aware of requirements to protect devices, services and networks and the information on them	high
37	Place	Filming Income	To provide assurance that there is a standard approach across the Council in respect of fees charged, waivers of fees being granted where beneficial and appropriate, and staff time is charged correctly.	medium
38	Place	Independent Living Adaptation Grants (inc DFG follow Up)	To review the processes in place in respect of Disabled Facilities Grants (DFG) & Discretionary Adaptation Grants (DAG) applications and payments, having regard to the means testing process	high
39	Social Services	Adoption Service	A compliance review to complete the Annual Accounting Statement	high
40	Social Services	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
41	Social Services	Flying Start	To provide assurance that the financial systems and controls are effective, efficient and comply to the Council's policies and procedures	high

Ref	Directorate	Area	Audit Scope / Risk	Priority
42	Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	high
43	Social Services	Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented in regard to the Regional Emergency Duty Team	medium
44	Internal Audit	Compliance with PSIAS - Self Assessment	Review compliance with the Public Sector Internal Audit Standards.	high
45	Internal Audit	Governance & Audit Committee / Member and SLT Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee, plan formulation and monitoring, and regular reporting to, and meeting with, the Section 151 Officer, SLT and the RIAS Board.	n/a
46	Internal Audit	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.	n/a
47	Internal Audit	Waiver Requests	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.	n/a
48	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
49	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
50	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS	n/a
51	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	n/a
52	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
53	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
54	Internal Audit	Audit Charter / Manual	To review and update the documents as required	n/a
55	Internal Audit	Closure of reports - 2023/24	To finalise all draft reports outstanding at the end of 2023-24.	n/a
56	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.	n/a
57	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
58	Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.	n/a
59	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	Chargeable Non Productive Days	non professional training, management & supervision etc	n/a