

APPENDIX B - RCTCBC INTERNAL AUDIT RISK BASED DRAFT PLAN 23-24

Ref	Directorate	Area	Audit Scope / Risk	Priority	COMMENTS
1	Chief Executive	Purchase Card Expenditure	To undertake a review of the Council's Purchase Card expenditure paying particular attention to areas of high total spend, significant numbers of transactions and provide assurance to Management of the controls in place.	High	
2	Chief Executive	Attendance & Sickness Recording	To review the accuracy, timeliness of recording and reporting of sickness absence information, and ensure that processes are compliant with Council Policy and are being consistently followed. This review will also examine the arrangements in place across the Council for training and awareness raising of new HR Policies and the mechanisms in place for signposting staff and managers to Council guidance	High	C/F 2022-23
3	Chief Executive	Asset Management & Corporate Asset Management Plan	To review the new draft Corporate Asset Management Plan and provide Management assurance prior to its presentation to the Senior Leadership Team and approval at Scrutiny Committee	High	C/F 2022-23
4	Chief Executive	Review of Fees	To undertake a review of internal fees and provide assurance on the methodology and integrity of the data used	Medium	
5	Chief Executive	Energy Efficiency Monitoring & Reporting	To undertake a review of how the Council aims to reduce its consumption of energy and provide assurance on the arrangements in place. This review will also examine the use of energy usage data across the Council and how this information impacts and informs strategic decisions	High	
6	Chief Executive	Capital Projects	To provide assurance for a sample of Capital Projects that appropriate arrangements to procure and manage projects are in place and that the programme remains on track and that any slippage is appropriately accounted for, monitored and reported.	High	C/F 2022-23
7	Chief Executive	Planning	To provide assurance that there are efficient processes in place for the management of planning applications and caseloads, customer contact, engagement and business support functions	Medium	
8	Chief Executive	Scheme of Delegation	To verify whether there is an up to date Scheme of Delegation in place and review the Council's compliance with the Scheme of Delegation. To provide assurance that an up to date record is maintained of officers and decisions made, and that for a sample of decisions these are compliant with the Scheme	High	C/F 2022-23
9	Chief Executive	iTrent	To provide assurance that the new controls and reporting arrangements in place for the recently implemented iTrent Payroll system are robust.	High	C/F 2022-23
10	Finance, Digital & Frontline Services	Creditors	To review the arrangements for administering grant payments made on behalf of Welsh Government for a sample of grant schemes and provide assurance that these have been effectively administered	High	
11	Finance, Digital & Frontline Services	Bank Reconciliation	To undertake a review of the Bank Reconciliation system and provide assurance to Management of the controls in place	High	C/F 2022-23
12	Finance, Digital & Frontline Services	Treasury Management	To undertake a review of the Treasury Management system and provide assurance to Management of the controls in place, with particular reference to the new treasury codes and strategy requirements	High	C/F 2022-23
13	Finance, Digital & Frontline Services	Housing Benefits	To undertake a review of the Housing Benefit system and provide assurance to Management of the controls in place	High	C/F 2022-23
14	Finance, Digital & Frontline Services	Pensions	To undertake a review of the Pensions system and provide assurance to Management of the controls in place	High	
15	Finance, Digital & Frontline Services	Customer Care/CRM System	To undertake a review of the Council's customer care / CRM system and review the arrangements for the management of information, system input and process for updating ongoing and closed cases	High	
16	Finance, Digital & Frontline Services	ICT Audit	In consultation with IT system reviews will be undertaken across Directorates to ensure robust controls are in place and operating effectively to minimise the threat of cyber crime	High	
17	Finance, Digital & Frontline Services	School Transport	To review the arrangements in place for awarding contracts and monitoring costs, and provide assurance of the arrangements in place for the provision of School Transport	High	C/F 2022-23
18	Finance, Digital & Frontline Services	Highways - Transfer of Waste	To undertake a review of the adequacy and effectiveness of the internal control, governance and risk management arrangements in place following the previously issued audit report	High	Follow Up Review
19	Finance, Digital & Frontline Services	Fleet Management / Use of Council Vehicles	To undertake a review of the fleet management arrangements in place across the Council and arrangements for home to work mileage in Council vehicles including operational arrangements, HMRC Regulations and insurance, Policies & Procedures and analysis of mileage/usage	High	
20	Finance, Digital & Frontline Services	Recycling & Waste	To review the procedures in place for the distribution of recycling bags and resilience of the Council's distribution points. This review will include the arrangements in place for reporting and dealing with missed collections and waste collection data analysis and reporting	Medium	C/F 2022-23
21	Finance, Digital & Frontline Services	Community Recycling Centres	To undertake a review of the adequacy and effectiveness of the internal control, governance and risk management arrangements in place following the previously issued audit report	High	
22	Community & Children's Services	Respite Services	To undertake a review of Respite Services and provide assurance that the internal controls and financial procedures in place are effective	High	C/F 2022-23
23	Community & Children's Services	Adaption & Community Equipment (ACE)	To review the processes in place and provide assurance on the internal controls and arrangements for the management of caseloads, assessment process and prioritisation of referrals	Medium	C/F 2022-23
24	Community & Children's Services	Adult Care & Support Services	To review the arrangements for waiting lists, referrals, duty, long term planning and reporting arrangements in respect of Adult Care and Support Services and assess the impact of the service remodelling	High	C/F 2022-23
25	Community & Children's Services	Adoption Support & Foster Carer Payments Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High	C/F 2022-23
26	Community & Children's Services	Single Point of Access	To undertake a review of the process in place from First Response to Single Point of Access and assess the operational arrangements in place. Also provide assurance that information and advice is readily available through the Council's website and signposting	Medium	

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27	Community & Children's Services	Vision Products	To select a sample of contracts and provide assurance that the tendering and bidding process is efficient, competitive and in accordance with the Council's Financial Procedures	Medium	
28	Community & Children's Services	Referrals to Children's Social Care	To review the process in place for referrals to children's social care and the arrangements in place for management of the prioritisation of referrals, assessment of need, waiting lists and escalation/reporting arrangements	High	C/F 2022-23
29	Community & Children's Services	Llwydcoed Crematorium	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place. This annual review also informs the Annual Governance Statement and certification of the Small Bodies Return	Medium	
30	Education & Inclusion Services	Education Safeguarding Arrangements	To undertake a review of the adequacy and effectiveness of the internal control, governance and risk management arrangements in place following the previously issued audit report	High	C/F 2022-23
31	Education & Inclusion Services	Evolve - Compliance with Procedures for Recording School Visits	To provide assurance that consistent and accurate procedures are being followed within schools and these are compliant with requirements for recording off site visits in schools	High	C/F 2022-23
32	Education & Inclusion Services	Sickness Absence Protocols & Recording in Schools	To assess compliance with the new system requirements and provide assurance that absences are being recorded accurately, timely and in accordance with Council Policy	High	C/F 2022-23
33	Education & Inclusion Services	Step 4 Provisions	To review the bidding and awarding process in place for obtaining alternative curriculum funding and review the quality assurance process in place	Medium	C/F 2022-23
34	Education & Inclusion Services	Additional Learning Needs (ALN) - Implementation of the Reduced Timetable Policy	To provide assurance that effective arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the Reduced Timetable Policy	High	C/F 2022-23
35	Education & Inclusion Services	Attendance & Exclusion	To select a sample of schools and provide assurance that the Council's Policy in respect of attendance and exclusions is being followed	High	
36	Education & Inclusion Services	School Mini Bus Operation, Compliance & Monitoring	To provide assurance that mini bus documentation is being completed in line with the mini bus policy / statutory requirements, procedures are in place to ensure all drivers have the appropriate licences, insurance and usage of each vehicle routinely monitored	High	
37	Education & Inclusion Services	Maesgwyn Special School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	
38	Education & Inclusion Services	Special School Self Assessment Programme & Annual Report	To collate information and prepare the annual information report relating to the self assessment process	Medium	
39	Education & Inclusion Services	Abercynon Community Primary	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
40	Education & Inclusion Services	Aberdare Park Primary	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
41	Education & Inclusion Services	Abernant Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
42	Education & Inclusion Services	Coed y Lan Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
43	Education & Inclusion Services	YGG Llyn y Forwyn	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
44	Education & Inclusion Services	YGG Ynyswen	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	C/F 2022-23
45	Education & Inclusion Services	Pontrhonda Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	
46	Education & Inclusion Services	Hafod Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	
47	Education & Inclusion Services	Primary School Self Assessment Programme & Annual Report	To collate information and prepare the annual information report relating to the self assessment process	Medium	
48	Education & Inclusion Services	Pontypridd High School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	
49	Education & Inclusion Services	St John Baptist Church in Wales High School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	
50	Education & Inclusion Services	Ysgol Gyfun Cwm Rhondda	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	
51	Education & Inclusion Services	Ysgol Gyfun Rhydywaun - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High	Follow Up Review
52	Education & Inclusion Services	Comprehensive/All Through School Self Assessment Programme & Annual Report	To collate information and prepare the annual information report relating to the self assessment process	Medium	
53	Education & Inclusion Services	RCT - Regional Consortia School Improvement Grant (RCSIG)	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	
54	Cross Cutting / Whole Authority Arrangements	Anti Fraud, Bribery & Corruption	To undertake proactive work at the request of Management in respect of anti fraud, bribery & corruption	High	C/F 2022-23
55	Cross Cutting / Whole Authority Arrangements	Corporate Dashboard	To provide assurance that the integrity of source data used to inform the Corporate Dashboard and PIs can be relied on for information and reporting, and the quality assurance arrangements for ensuring the accuracy of data on or at data source	Medium	C/F 2022-23
56	Cross Cutting / Whole Authority Arrangements	Corporate Complaints	To provide assurance on the process for collecting information and accuracy of data reported to Governance and Audit Committee in respect of Corporate Complaints	Medium	C/F 2022-23
57	Cross Cutting / Whole Authority Arrangements	Disclosure & Barring Service (DBS) Checks	To provide assurance that DBS checks are undertaken for all posts where there is a statutory requirement, ensure consistency across the Council for undertaking DBS checks where there is no statutory obligation and review the policies and procedures for safer recruitment for compliance with legislation, new starters and process for renewals	High	C/F 2022-23
58	Cross Cutting / Whole Authority Arrangements	Performance Indicators	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information for each definition, which is used for reporting and feeds the Corporate Dashboard	High	
59	Cross Cutting / Whole Authority Arrangements	Review of Petty Cash Accounts & Cash Held at Council Buildings	To review the arrangements in place for the administration of Petty Cash accounts across the Council and arrangements in place for holding cash	High	

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60	Cross Cutting / Whole Authority Arrangements	Corporate Risks	To select a sample of strategic risks and provide assurance on how these are being managed. This sample to include 'Workforce Strategy' and the risks, resources, planning, monitoring and reporting arrangements in place	High	
61	Central South Consortium Joint Education Services (CSC)	CSC - Regional Consortia School Improvement Grant (RSIG)	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	
62	Central South Consortium Joint Education Services (CSC)	CSC - RSIG - Consolidated Statement	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	
63	Central South Consortium Joint Education Services (CSC)	CSC - Pupil Development Grant (PDG)	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	
64	Central South Consortium Joint Education Services (CSC)	CSC - PDG - Consolidated Statement	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	
65	Central South Consortium Joint Education Services (CSC)	CSC - Review of Governance Arrangements	To review and conclude on the adequacy and effectiveness of the governance arrangements in place in respect of the CSC Function	High	
66	South East Wales Corporate Joint Committee (SEWCJC)	Small Bodies Return Assurance Work	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place. This review also informs the certification of the Small Bodies Return	High	
67	Amgen	Amgen - Payroll	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Payroll function	Medium	
68	Amgen	Amgen - Debtors	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Debtors function	Medium	
69	Amgen	Amgen - Creditors	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Creditors function	Medium	
70	Amgen	Amgen - General Ledger	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen General Ledger function	Medium	
71	Amgen	Review of Arms Length Companies & Governance Arrangements	To provide assurance that any changes made by the Amgen Board to operational procedures following a review of the recommendations contained within the Silent valley Waste Report, are effective and compliant	High	C/F 2022-23
72	Internal Audit Reporting	Annual Governance Statement	The completion of the Council's Annual Governance Statement and submission to Governance and Audit Committee	N/A	
73	Internal Audit Reporting	Annual Opinion Report (HIA)	Preparation for the production of the 2022/23 Annual Opinion Report	N/A	
74	Internal Audit Reporting	Audit Charter & Manual	To review and update the documents as required	N/A	
75	Internal Audit Reporting	Governance & Audit Committee	To prepare and present internal audit reports to Governance and Audit Committee	N/A	
76	Internal Audit Reporting	Audit Planning	To prepare and present the annual risk based plan for 2023/24	N/A	
77	Internal Audit Reporting	Closure of Reports from 22/23	To finalise all draft reports and work in progress at the end of 2022/23	N/A	
78	Internal Audit Reporting	Data Analytics	Data Analytics is proving to be a useful internal audit tool as Councils become more reliant on electronic data, and data analytics enables a vast amount of data to be analysed when selecting testing samples	N/A	
79	Internal Audit Reporting	Recommendation Monitoring	Monitoring the implementation of internal audit recommendations in consultation with the service areas where recommendations have been made. During the year, Internal Audit will review the process to ensure recommendations are followed up and reported upon to Governance and Audit Committee in a timely, efficient and effective manner	N/A	
80	Internal Audit Reporting	Audit Wales Liaison	To ensure that a 'managed' approach is followed in relation to the provision of internal audit and external audit services	N/A	
81	Internal Audit Reporting	Fraud and Error Contingency	To undertake reactive work where suspected irregularity has been detected	N/A	
82	Internal Audit Reporting	Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers of the Council, including school based staff	N/A	
83	Internal Audit Reporting	Public Sector Internal Audit Standards (PSIAS) Compliance	To review compliance with the Public Sector Internal Audit Standards	N/A	
84	Internal Audit Reporting	Emerging Risks / Special Investigations	To enable audit services to flexibly respond to provide assurance as required	N/A	