

Annex 2 - Progress Against the Internal Audit Plan 2022.23

Ref	Directorate	Area	Audit Scope / Risk	Priority	Status	Audit Opinion / Assurance				Recommendations		
						Substantial	Reasonable	Limited	No	High	Medium	Low
1	Chief Executive	Contract Variations/Payments in Advance	To undertake a review of contract variations and payments in advance made by the Council linked to the pandemic. Review the arrangements in place for authorisation, monitoring and budgetary control and provide assurance of a managed approach	High	C/F 2023/24							
2	Chief Executive	Purchase Cards - Review of Cash Withdrawals	To undertake a review of cash withdrawals made using the Purchasing Card across the Council and establish whether the process for identifying needs, setting spending limits, authorisation of spend and monitoring of expenditure is adequate	High	Complete		√			1	4	0
3	Chief Executive	Attendance & Sickness Recording	To review the accuracy, timeliness of recording and reporting of sickness absence information, and to ensure that processes are compliant with Council Policy and are being consistently followed	High	C/F 2023/24							
4	Chief Executive	Cost of Living Payments - Administration of the Welsh Government Scheme	To give assurance that a robust administrative control process has been developed, adequate segregation exists and provide assurance through sample testing of the internal control in place prior to payments being processed	High	Complete	√				0	0	0
5	Chief Executive	Administration of Trust Funds	To undertake a review of the Trust Funds administered by the Council and annual certification / sign off process	Low	Complete	√				0	0	0
6	Chief Executive	Cyber Security Arrangements	To give assurance that a Cyber Security Strategy has been developed, changes in threats are regularly reviewed and monitored, Cyber Security reporting and governance arrangements are in place and that awareness is disseminated effectively within the Council	High	Complete	√				0	1	0
7	Chief Executive	Payroll - Review of the Midlands System	To provide assurance that the new controls and reporting arrangements in place for the recently implemented Midlands Payroll system are robust.	High	C/F 2023/24							
8	Chief Executive	Sundry Debtors	To review the processes and procedures in place in respect of the identification and pursuit of outstanding debts to the Council, and identify the measures in place to support and manage bad debt provision where families are experiencing financial difficulty	High	Complete		√			0	2	1
9	Chief Executive	Review of Grant Schemes Administered on behalf of Welsh Government	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	C/F 2023/24							
10	Chief Executive	Housing Benefits	To undertake a review of Housing Benefits system and provide assurance to Management of the controls in place	High	C/F 2023/24							
11	Chief Executive	Bank Reconciliation	To undertake a review of the Bank Reconciliation system and provide assurance to Management of the controls in place	High	C/F 2023/24							
12	Chief Executive	Council Tax	To undertake a review of the Council Tax system and provide assurance to Management of the controls in place	High	Complete	√				0	0	0
13	Chief Executive	Non Domestic Rates (NDR)	To undertake a review of the NDR system and provide assurance to Management of the controls in place	High	Complete	√				0	0	0
14	Chief Executive	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 2023/24							
15	Chief Executive	Asset Management & Corporate Asset Management Plan	To review the current plan and provide assurance on the proposed changes to deliver on the Council's objectives	High	C/F 2023/24							
16	Chief Executive	Climate Change Strategy	To review and provide assurance on the Council's plans to deliver the Carbon Net Zero programme by 2030, and review the arrangements in place to minimise the use of energy and monitor energy efficiency across the Council. Additionally provide assurance on whether actions included in a sample of service delivery plans align to the strategy	High	Complete	√				0	0	1
17	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 2023/24							

18	Prosperity & Development	Capital Projects	To provide assurance for a sample of Capital Projects that appropriate arrangements to procure and manage projects are in place and that any slippage is appropriately accounted for, monitored and reported	High	C/F 2023/24													
19	Prosperity & Development	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 2023/24													
20	Prosperity & Development	Recycling & Waste	To review the processes in place within RCT for the provision of recycling bags and recycling bins, and undertake a comparable exercise with other Welsh Councils for information purposes. To ensure there are robust procedures in place for any charges relating to the purchase of bags and to undertake a review of the collection and banking of income	Medium	C/F 2023/24													
21	Prosperity & Development	Highways - Transfer of Waste	To review the process for the receipt of waste, management of waste and contractual arrangements for the transfer of waste at Council depots	High	Complete				√					4	0	0		
22	Prosperity & Development	Parking Enforcement	To undertake a review of the administrative back office functions for providing parking within the Council, and on behalf of other Council's and provide assurance to Management that the internal controls and processes in place are effective	Medium	Complete		√							0	0	0		
23	Community & Children's Services	Carers Assessments	To review the support available to carers to enable them to fulfil their caring duties and review the provisions in place to support those who have a caring role and the assessment / payments available	Medium	Complete			√						0	4	0		
24	Community & Children's Services	Deputyship & Appointeeships	To provide assurance that the systems and controls surrounding the management of Deputyship accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council	High	C/F 2023/24													
25	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 2023/24													
26	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 2023/24													
27	Community & Children's Services	Adult Care & Support Services	To review the arrangements for waiting lists, referrals, long term planning and reporting arrangements in respect of Adult Care and Support Services	High	C/F 2023/24													
28	Community & Children's Services	Contract Management Placements	To undertake a review of the controls and process in place in respect of Contract Management Placements and provide assurance to Management that these are effective and subject to regular review	High	Complete		√							0	0	1		
29	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 2023/24													
30	Community & Children's Services	Referrals to Children's Social Care	To review the process in place for referrals to children's social care and provide assurance that arrangements are in place for management of the prioritisation of referrals, assessment of need, waiting lists and escalation/reporting arrangements	High	C/F 2023/24													
31	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	Low	Complete			√						0	3	0		
32	Community & Children's Services	Temporary Housing Solutions	To determine compliance with the Statutory Duty and provide assurance on the procedures in place to identify, allocate and prioritise cases linked to the availability of housing solutions	High	Complete			√						0	2	0		
33	Education & Inclusion Services	Education Safeguarding Arrangements - Capita One	To undertake a follow up audit and provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place following the previously issued consultancy audit report	High	C/F 2023/24													
34	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 2023/24													
35	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 2023/24													
36	Education & Inclusion Services	Attendance	To review the processes in place for recording, reporting and monitoring sixth form attendance	High	Complete			√						1	4	0		

37	Education & Inclusion Services	School Admissions	To provide assurance there are effective arrangements in place to manage school admissions and there is a clear and transparent trail in the decision making process	High	C/F 2023/24													
38	Education & Inclusion Services	Step 4 Provisions	To review the bidding and awarding process in place for obtaining alternative curriculum funding and review the termly monitoring arrangements in place	Medium	C/F 2023/24													
39	Education & Inclusion Services	Additional Learning Needs - 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 2023/24													
40	Education & Inclusion Services	Ty Gwyn Pupil Referral Unit - Follow Up	To undertake a follow up review and ensure that all recommendations contained within the previous audit report have been fully implemented	High	Complete		√						0	4	2			
41	Education & Inclusion Services	Park Lane Special School - Follow Up	To undertake a follow up review and ensure that all recommendations contained within the previous audit report have been fully implemented	Medium	Complete		√						1	4	2			
42	Education & Inclusion Services	Ysgol Ty Coch	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	Complete		√						1	7	2			
43	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	Complete		√						0	0	0			
44	Education & Inclusion Services	Ffynon Taf 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	Complete	√							0	1	0			
45	Education & Inclusion Services	Cymmer 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	Complete	√							0	1	3			
46	Education & Inclusion Services	Maesybryn 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	Complete	√							0	2	0			
47	Education & Inclusion Services	Penywaun 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	Complete		√						1	5	3			
48	Education & Inclusion Services	St Margaret's RC Primary	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	Complete		√						0	5	5			
49	Education & Inclusion Services	YGG Evan James	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	Complete	√							0	0	2			
50	Education & Inclusion Services	YGG Lllyn 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 2023/24													
51	Education & Inclusion Services	YGG Pontsionnorton	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	Medium	Complete		√						0	7	5			
52	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 2023/24													
53	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 2023/24													
54	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 2023/24													
55	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 2023/24													
56	Education & Inclusion Services	Blaengwawr 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	Complete	√							0	1	3			

57	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 2023/24														
58	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	Complete			√						0	0	0			
59	Education & Inclusion Services	Hawthorn High School - Follow Up	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	Complete			√						0	6	0			
60	Education & Inclusion Services	Ferndale Community School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	Complete			√						0	8	4			
61	Education & Inclusion Services	Ysgol Gyfun Rhydywaun	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	High	Complete				√					3	9	7			
62	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	Complete			√						0	0	0			
63	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	Complete		√							0	1	0			
64	Education & Inclusion Services	RCT - Local Authority Education Grant (LAEG)	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	Cancelled														
65	Education & Inclusion Services	RCT - 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	Cancelled														
66	Cross Cutting / Whole Authority Arrangements	Performance Management Arrangements	To review the delivery planning process in place for informing future planning and provide assurance on the adequacy of delivery plans, quarterly planning and reporting arrangements	High	Complete			√						0	0	1			
67	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 2023/24														
68	Cross Cutting / Whole Authority Arrangements	Fuel Usage, Control & Monitoring	To review the internal controls in place for the receipt, secure storage, usage and reconciliation of fuel at Council Depots and provide assurance that robust measures are in place	High	Complete			√						0	1	0			
69	Cross Cutting / Whole Authority Arrangements	Corporate Risks	To select a sample of strategic risks and provide assurance on how these are being managed and undertake a follow up review to ensure that all recommendations contained in the previous Risk Management audit report have been fully implemented	High	Complete			√						0	1	3			
70	Cross Cutting / Whole Authority Arrangements	Corporate Safeguarding Arrangements	To undertake an assessment of the Council's overall operating model for safeguarding and evaluate the Council's safeguarding performance.	High	Complete			√						0	1	2			
71	Cross Cutting / Whole Authority Arrangements	Disclosure and 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 2023/24														
72	Cross Cutting / Whole Authority Arrangements	Corporate Dashboard	To provide assurance that the integrity of source data used to inform the Corporate Dashboard 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 2023/24														
73	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 2023/24														
74	Cross Cutting / Whole Authority Arrangements	Test, Trace, Protect (TTP)	To review the arrangements in place for the transition of staff and equipment and provide assurance that this has been done effectively and that appropriate handover procedures have been followed and all equipment / assets are accounted for	High	C/F 2023/24														
75	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	Complete		√							0	0	0			
76	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	Complete		√							0	0	0			

77	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	Complete	√					0	0	0				
78	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	Complete	√					0	0	0				
79	Central South Consortium Joint Education Services (CSC)	CSC - General Ledger	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the CSC General Ledger function	Medium	Complete	√					0	0	0				
80	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	Complete		√				0	0	0				
81	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	Complete	√					0	0	0				
82	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	Complete	√					0	0	0				
83	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	Complete	√					0	0	0				
84	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	Complete	√					0	0	0				
85	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 2023/24												
86	Internal Audit Reporting	Annual Governance Statement	The completion of the Council's Annual Governance Statement and submission to Governance and Audit Committee	High	Complete												
87	Internal Audit Reporting	Annual Opinion Report (HIA)	Preparation for the production of the 2021/22 Annual Opinion Report	High	Complete												
88	Internal Audit Reporting	Audit Charter & Manual	To review and update the documents as required	High	Complete												
89	Internal Audit Reporting	Governance & Audit Committee	To prepare and present internal audit reports to Governance and Audit Committee	High	Complete												
90	Internal Audit Reporting	Audit Planning	To prepare and present the annual risk based plan for 2022/23	High	Complete												
91	Internal Audit Reporting	Closure of Reports from 21/22	To finalise all draft reports and work in progress at the end of 2021/22	High	Complete												
92	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	High	Complete												
93	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	High	Complete												
94	Internal Audit Reporting	Fraud and Error Contingency	To undertake reactive work where suspected irregularity has been detected	High	Complete												
95	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	High	Complete												
96	Internal Audit Reporting	Public Sector Internal Audit Service (PSIAS) Compliance	To review compliance with the Public Sector Internal Audit Standards	High	Complete												
97	Internal Audit Reporting	Emerging Risks / Special Investigations	To enable audit services to flexibly respond to provide assurance as required	High	Complete												
OVERALL TOTALS WHERE AN AUDIT OPINION HAS BEEN PROVIDED = 47											23	22	2	0	12	84	47