

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2023/24

GOVERNANCE AND AUDIT COMMITTEE 29th April 2024	AGENDA ITEM NO. 8
REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR – FINANCE, DIGITAL AND FRONTLINE SERVICES	DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

Author(s): Marc Crumby & Lisa Cumpston

1. PURPOSE OF THE REPORT

- 1.1 To provide Members of the Governance and Audit Committee with the draft Risk Based Internal Audit Plan for 2024/25.

2. RECOMMENDATIONS

- 2.1 It is recommended that Members approve the Risk Based Internal Audit Plan for 2024/25 (Appendix A).

3. REASONS FOR RECOMMENDATIONS

- 3.1 To keep the Governance and Audit Committee informed and to approve the draft Risk Based Internal Audit Plan for 2024/25 in conformance with the Public Sector Internal Audit Standards and the Committee's Terms of Reference.

4. BACKGROUND

- 4.1 The United Kingdom Public Sector Internal Audit Standards (Performance Standard '2010 Planning') provides the framework within which an audit plan should be compiled.
- 4.2 In line with the Public Sector Internal Audit Standards the Head of Internal Audit must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 4.3 Internal Audit's Charter provides the methodology by which the annual plan is compiled.

- 4.4 Information and areas taken into account when compiling the draft Risk Based Internal Audit Plan are:
- Strategic Risk Register.
 - Corporate Plan.
 - Core Financial Systems.
 - Service Delivery Plans and Service Self Evaluations.
 - Results of discussions with the Senior Leadership Team, including the Chief Executive, Section 151 Officer and other senior officers as necessary.
 - Grant Claims that require Internal Audit certification.
 - Follow-up reviews requested by the Governance & Audit Committee.
 - Audit reviews carried forward from the previous audit plan.
 - Recommendations from External Inspectors / Regulators,
- 4.5 Whilst the Public Sector Internal Audit Standards require a risk-based audit plan (achieved via taking into account the Strategic Risk Register & Corporate Plan, along with discussions with relevant Officers to target resources), the Standards also require an audit plan to cover the Council's overall control environment as far as practicable. By taking into account the sources of information noted in 4.4 above, this supports Internal Audit (and the Governance & Audit Committee) to achieve the following:
- Conformance with the Public Sector Internal Audit Standards in compiling the draft Risk Based Internal Audit Plan for 2024/25.
 - Enabling Governance & 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 Risk Based Internal Audit Plan.
 - Enables Internal Audit to form an opinion on the overall control environment for 2024/25 (presented as the Head of Internal Audit's Annual Opinion).
- 4.6 To ensure the Internal Audit Service has sufficient resources available to provide the necessary assurance, an Audit Needs Assessment was undertaken in consultation with the Council's Section 151 Officer as required by section '2030 Resource Management' of the Public Sector Internal Audit Standards. The outcome of this exercise has confirmed the Internal Audit Service will have adequate resources available during the forthcoming financial year to deliver an end-of-year audit opinion. A summary setting out how the total number of auditor days available has been calculated is provided at Appendix B. Appendices C and D show how and where these days are proposed to be allocated.
- 4.7 The draft Risk Based Internal Audit Plan contains 10 reviews that are proposed to be carried forward from the 2023/24 Audit Plan and these have been highlighted with the 'C/F' prefix within Appendix A, for ease for reference.

4.8 The draft Risk Based Internal Audit Plan is flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may arise.

4.9 The draft Risk Based Internal Audit Plan is attached at **Appendix A** and provides information that shows the 'source' from where the audit originated.

5. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

5.1 There are no equality and diversity or socio-economic duty implications as a result of the recommendations set out in the report.

6. CONSULTATION

6.1 There are no consultation implications as a result of the recommendations set out in the report.

7. WELSH LANGUAGE

7.1 There are no Welsh language implications as a result of the recommendations set out in the report.

8. FINANCIAL IMPLICATION(S)

8.1 There are no financial implications as a result of the recommendations set out in the report.

9. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

9.1 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2018 as amended from time to time.

9.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations 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.*"

10. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELLBEING OF FUTURE GENERATIONS ACT THE COUNCIL'S CORPORATE PLAN PRIORITIES

10.1 The work undertaken by the Internal Audit Service will help to ensure that the appropriate internal controls are in place to effectively manage resources and deliver the Council's Corporate plan.

10.2 The wellbeing goals identified in the Future Generations Act were considered in the preparation of this report. The Sustainable Development Principle, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

11. CONCLUSION

- 11.1 The draft Risk Based Internal Audit Plan 2024/25 has been compiled in conformance with the Public Sector Internal Audit Standards and the Audit Charter.
- 11.2 The outcome of the Audit Needs Assessment, undertaken in consultation with the Council's S151 Officer, has confirmed the Internal Audit Service will have adequate resources available during the forthcoming financial year to deliver an annual audit opinion for 2024/25.
- 11.3 The Council's Governance & Audit Committee, in line with its Terms of Reference, are requested to review the draft Risk Based Internal Audit Plan for 2024/25 and, if deemed appropriate, approve it for delivery during the forthcoming financial year.

LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

GOVERNANCE & AUDIT COMMITTEE

29th APRIL 2024

ITEM NO. 8

DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

**REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR –
FINANCE, DIGITAL AND FRONTLINE SERVICES**

Author(s):

Marc Crumbie & Lisa Cumpston

APPENDIX A – DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

	OUTLINE SCOPE	RISK / PRIORITY	DAYS	TYPE OF WORK	SOURCE FROM WHICH THE AUDIT HAS BEEN IDENTIFIED / REASON FOR INCLUSION
CHIEF EXECUTIVE					
HUMAN RESOURCES					
PURCHASE CARD EXPENDITURE C/F	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 on the controls in place.	HIGH	20	ASSURANCE	CORE FINANCIAL SYSTEM
LEAVERS NOTIFICATION PROCESSES	To review the process in place for the notification of leavers by schools and service areas to Human Resources and the arrangements in place for providing Payroll and ICT with updated information to allow for the closure of email and access to accounts and return of Council equipment	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ATTENDANCE & SICKNESS RECORDING C/F	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	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PROCUREMENT REVIEW	To review the Procurement information system including access requirements, access security controls and administrator accounts. This review will establish the process for evidencing tenders received and timelines of receipt on the system, and establish how evidence of changes made are logged/reported as assurance to management that the robustness of the system supports and evidences the tendering process	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PAYROLL (ITRENT)	To undertake a review of the Payroll system and provide assurance to Management on the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
CORPORATE ESTATES					
ASSET MANAGEMENT & CORPORATE ASSET MANAGEMENT PLAN C/F	To review the new draft Corporate Asset Management Plan and provide Management assurance prior to its presentation to the Senior Leadership Team and approval by the relevant Committee	HIGH	15	ASSURANCE	CORPORATE PLAN PRIORITY
CARBON NEUTRAL	To review the Council's Carbon Reduction Strategy and ensure that the outlined approach is aligned to national requirements	HIGH	15	ASSURANCE	CORPORATE PLAN PRIORITY
PROSPERITY & DEVELOPMENT					
SHARED PROSPERITY FUND	To ensure that any external funding is being spent in compliance with the specific criteria as well as in compliance with the Council's Financial & Contract Procedure Rules	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LEGAL SERVICES					
INSURANCE	To provide assurance that there is a mechanism in place to include any additions and removals to allow the level of insurance cover across Service Areas to be accurately assessed.	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
			TOTAL DAYS: CHIEF EXECUTIVE	145	
FINANCE, DIGITAL & FRONTLINE SERVICES					
FRONTLINE SERVICES					
FLEET MANAGEMENT C/F	To review compliance with the Council's 'O' license.	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
WEIGHBRIDGE ARRANGEMENTS	To review the operational and reporting arrangements in place for use of the weighbridge at Council depots and provide assurance to management that the process is working appropriately and weight/loads are adequately monitored	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TRADE WASTE	To review the impact to the Council on the new legislative changes in Wales that mandate all workplaces to separate recycling from general waste and review the procedures in place to administer the new process	HIGH	15	ASSURANCE	STRATEGIC RISK REGISTER
HIGHWAYS TRANSFER OF WASTE - 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	10	ASSURANCE	FOLLOW UP
INFRASTRUCTURE ASSET MANAGEMENT - TIP & CULVERT SAFETY INSPECTIONS & REPORTING	To review the inspection process and provide assurance that inspections are undertaken in a timely manner and in accordance with agreed timescales and statutory requirements	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
FUEL USAGE, CONTROL & MONITORING	The controls surrounding the purchase, storage, access, issue and recharging of fuel at Council Depots are robust and consumption is appropriately controlled by Service Managers	HIGH	15	ASSURANCE	ANTI-FRAUD, BRIBERY & CORRUPTION
FINANCE & DIGITAL SERVICES					
ICT AUDIT	In consultation with ICT, 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	20	ASSURANCE	STRATEGIC RISK REGISTER
GENERAL LEDGER / MAIN	A review of the core financial system.	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM

ACCOUNTING SYSTEM					
TAXATION (VAT)	To undertake a review of the Taxation (VAT) system and provide assurance to Management of the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
PENSIONS	To undertake a review of the Pensions system and provide assurance to Management of the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
TOTAL DAYS: FINANCE, DIGITAL & FRONTLINE SERVICES			155		
SOCIAL SERVICES					
SINGLE POINT OF ACCESS C/F	To undertake a review of the process 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	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ADULT CARE & SUPPORT SERVICES C/F	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	20	ASSURANCE	STRATEGIC RISK REGISTER
SPECIALIST PLACEMENTS - ADULTS	To undertake a review of the process in place for the specialist placement of adults including placement allocation, partner contribution arrangements and the value for money arrangements	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
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	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
WELSH COMMUNITY CARE INFORMATION SYSTEM	To review the governance arrangements for the replacement of the WCCIS system and provide assurance that due process has been followed for the introduction and project management of a new system	HIGH	2	CONSULTANCY	OVERALL CONTROL ENVIRONMENT
REFERRALS TO CHILDREN'S SOCIAL CARE C/F	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	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TOTAL DAYS: SOCIAL SERVICES			97		
PUBLIC HEALTH, PROTECTION & COMMUNITY 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	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LEISURE SERVICES - INCOME COLLECTION	To verify that appropriate controls are in place for the collection, recording and reconciliation of online collections and physical cash received. This review will verify that all income is collected and recorded correctly, reconciled to bookings and the controls surrounding the raising of invoices for block bookings are robust	MEDIUM	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
USE OF TEMPORARY ACCOMMODATION	To provide assurance that the processes in place for the allocation, recording, monitoring, reconciliation and review of the use of temporary accommodation are robust, voids are appropriately managed and that value for money is obtained for ongoing long term placements	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
TOTAL DAYS: PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES			50		
EDUCATION & INCLUSION SERVICES					
GRANT CERTIFICATIONS					
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	10	ASSURANCE	GRANT CERTIFICATION
ATTENDANCE & WELLBEING SERVICE					
ATTENDANCE & EXCLUSIONS C/F	To select a sample of schools and provide assurance that the Council's Policy in respect of attendance and exclusions is being followed	HIGH	15	ASSURANCE	STRATEGIC RISK REGISTER
21ST CENTURY SCHOOLS, TRANSFORMATION & DATA					
FREE SCHOOL MEALS RECORDING IN SCHOOLS	To provide assurance that accurate processes are in place for the identification of a free school meal according to whether it is a 'true' meal or transitionally protected. This assurance is required as the correct classification impacts the revenue support grant, pupil development grant and other processes	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
INCLUSION SERVICE					
ADDITIONAL LEARNING NEEDS - IMPLEMENTATION OF THE REDUCED TIMETABLE POLICY C/F	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	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
SPECIAL SCHOOLS					
SPECIAL SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PRIMARY SCHOOLS					
YGG BRONLLWYN	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
YGG CASTELLAU	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk	MEDIUM	6	ASSURANCE	OVERALL CONTROL

	management arrangements in place at the school				ENVIRONMENT
YGG LLANTRISANT	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ST MICHAEL'S RC 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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TON PENTRE INFANTS SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ABERDARE TOWN CHURCH IN WALES 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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CWMCLYDACH 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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
DARRAN PARK 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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LLWYDCOED 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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
OUR LADY'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	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PRIMARY SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL & REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
SECONDARY / ALL THROUGH SCHOOLS					
ST JOHN BAPTIST CHURCH IN WALES SCHOOL C/F	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PORTH 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	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CARDINAL NEWMAN RC SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
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	10	ASSURANCE	FOLLOW UP
SECONDARY / ALL THROUGH SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
			TOTAL DAYS: EDUCATION & INCLUSION SERVICES	205	
CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS					
EMERGENCY PLANNING ARRANGEMENTS	To provide assurance over the Council's emergency planning and horizon scanning processes in place and establish how prepared the Council is in respect of issues that could potentially arise relating to supply chains, fuel shortages, energy costs etc. Assurance on the ongoing monitoring arrangements in place	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ANTI FRAUD. BRIBERY & CORRUPTION C/F	To undertake proactive work at the request of Management in respect of anti fraud, bribery & corruption	HIGH	15	CONSULTANCY	FRAUD RISK ASSESSMENT
CORPORATE SAFEGUARDING	The Council's Safeguarding Policy sets out the Council's duty and commitment to safeguard adults and children at risk and aims to ensure that effective practices are in place throughout the Council and its commissioned services. This review will focus on compliance of the statutory legislation	HIGH	2	CONSULTANCY	OVERALL CONTROL ENVIRONMENT
SECURITY & ACCESS TO COUNCIL BUILDINGS	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
STRATEGIC RISKS	To select a sample of strategic risks and provide assurance on how these are being managed.	HIGH	15	ASSURANCE	RISK MANAGEMENT ARRANGEMENTS
PERFORMANCE INDICATORS	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information	HIGH	20	ASSURANCE	CORPORATE PLAN PRIORITY
			TOTAL DAYS FOR CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS	77	
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE (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	10	ASSURANCE	GRANT CERTIFICATION
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	5	ASSURANCE	GRANT CERTIFICATION
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	10	ASSURANCE	GRANT CERTIFICATION
CSC - PDG - CONSOLIDATED	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions	HIGH	5	ASSURANCE	GRANT CERTIFICATION

STATEMENT	of the grant have been complied with				
			TOTAL DAYS CENTRAL SOUTH CONSORTIUM	30	
SOUTH EAST WALES CORPORATE JOINT COMMITTEE (SEWCJC)					
RISK MANAGEMENT	To review the Risk Management Strategy and operational arrangements in place for monitoring and reporting strategic risks	HIGH	20	CONSULTANCY	RISK MANAGEMENT
INVESTMENTS	To review the process for monitoring investments. The scope of this review will include reviewing the guidelines in place, ensure staff receive appropriate training/guidance, the format of information is appropriate and includes key indicators, processes are in place to identify, manage and escalate concerns and areas for improvement are considered	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ICT / CYBER SECURITY ARRANGEMENTS	To review the practices and policies in place within the Corporate Joint Committee and provide assurance that these help maintain a resilient cyber security environment	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
REGISTER OF BUSINESS INTERESTS / GIFTS & HOSPITALITY	To undertake a review the Register of Business Interests and provide assurance that this is accurate, up to date and includes all key individuals. This review will also examine the procedures and policies in respect of gifts and hospitality to provide assurance that clear and transparent processes are in place	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CREDITORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Corporate Joint Committee Creditors function	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
DEBTORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Corporate Joint Committee Debtors function	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
BANK RECONCILIATION	To undertake a review of the Bank Reconciliation process and provide assurance to Management of the internal control, governance and risk management arrangements in place.	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ANNUAL OPINION REPORT (HIA)	INTERNAL AUDIT REPORTING	N/A	5		
AUDIT CHARTER & MANUAL	INTERNAL AUDIT REPORTING	N/A	2		
AUDIT PLANNING	INTERNAL AUDIT REPORTING	N/A	2		
AUDIT WALES LIAISON	INTERNAL AUDIT REPORTING	N/A	1		
GOVERNANCE & AUDIT COMMITTEE	INTERNAL AUDIT REPORTING	N/A	6		
RECOMMENDATION MONITORING	INTERNAL AUDIT REPORTING	N/A	2		
			TOTAL DAYS SOUTH EAST WALES CORPORATE JOINT COMMITTEE	98	
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	5	ASSURANCE	CORE FINANCIAL SYSTEM
AMGEN - DEBTORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Debtors function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
AMGEN - CREDITORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Creditors function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
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	5	ASSURANCE	CORE FINANCIAL SYSTEM
			TOTAL DAYS - AMGEN	20	

APPENDIX B – NUMBER OF PRODUCTIVE DAYS AVAILABLE

	Total days Available	Days Available Less Weekends	Full Time or Part Time	Actual Days Available	Annual Leave Entitlement	Bank Holidays	Total Days Available Less Annual Leave & Bank Holidays	Sickness Contingency	Productive Time to be Allocated	Productive Time to be Allocated
Audit Manager	365	261	FT	261	33	8	220	3	217	217
Senior Auditor	365	261	FT	261	33	8	220	3	217	217
Senior Auditor	365	261	FT	261	33	8	220	3	217	217
Auditor	365	261	FT	261	33	8	220	3	217	217
Auditor	365	261	FT	261	33	8	220	3	217	109 *
Graduate Auditor	365	261	FT	261	26	8	227	3	224	112 **
										1089

* Auditor – estimated productive days for the year

** Graduate, assumed to be in place September 2024 onwards.

APPENDIX C – TIME NOT ALLOCATED TO EACH GROUP / DIRECTORATE

INTERNAL AUDIT MANAGEMENT, SUPERVISION & REPORTING	
ANNUAL GOVERNANCE STATEMENT	10
ANNUAL OPINION REPORT (HIA)	10
AUDIT CHARTER & MANUAL	5
GOVERNANCE & AUDIT COMMITTEE	20
AUDIT PLANNING	20
CLOSURE OF REPORTS FROM 23/24	10
RECOMMENDATION MONITORING	12
AUDIT WALES LIAISON	5
CONTINGENCY FOR UNPLANNED WORK / EMERGING RISKS / SPECIAL INVESTIGATIONS	50
ADVICE & GUIDANCE	12
PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS) COMPLIANCE	5
DATA ANALYTICS	5
STAFF APPRAISALS / PDPs	5
MEETINGS / OFFICE ADMINISTRATION	12
MANAGEMENT & SUPERVISION	10
QUALITY & ASSURANCE MONITORING	6
STAFF DEVELOPMENT, ENGAGEMENT AND TRAINING	15
TOTAL DAYS - INTERNAL AUDIT REPORTING	212

APPENDIX D – SUMMARY OF ‘AUDIT’ DAYS ALLOCATED TO EACH AREA OF BUSINESS

OVERALL SUMMARY	Days
CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS	77
CHIEF EXECUTIVE	145
SOCIAL SERVICES	97
PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES	50
FINANCE, DIGITAL & FRONTLINE SERVICES	155
EDUCATION & INCLUSION SERVICES (INCLUDING SCHOOLS)	205
SOUTH EAST WALES CORPORATE JOINT COMMITTEE	98
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE	30
AMGEN	20
INTERNAL AUDIT REPORTING	212
TOTAL PRODUCTIVE DAYS (PLANNED FOR)	1089
TOTAL AVAILABLE DAYS	1089