COUNCIL'S VISION – 'STRONG COMMUNITIES WITH A BRIGHT FUTURE'

INTERNAL AUDIT SHARED SERVICE
DRAFT ANNUAL INTERNAL AUDIT RISK BASED PLAN

2017 – 2018

VALE OF GLAMORGAN COUNCIL

1. Introduction

1.1 Across the whole of the United Kingdom, local councils are facing unprecedented challenges following reduced Government funding and increased demands on essential services. In respect of the Vale of Glamorgan Council, its commitments are to make sure the Council provides the best services that it can to the residents of the Vale of Glamorgan. Members and Officers will work together utilising the resources that are available to the Council to provide quality services for Vale residents. One of the Council's overarching principles is to manage public money and assets well

1.2 The Council's vision for the future of the Vale of Glamorgan is:

'Strong communities with a bright future'

1.3 In developing the Council's Corporate Plan 2016 – 2020, consideration has been given to the values that are needed to underpin the work of elected members and staff. The Council's values describe the professional behaviours that will contribute to the Council's ability to adapt to future demand and deliver the actions contained in the Corporate Plan, as well achieve the vision of strong communities with a bright future.

The Council's values are:

Ambitious – Forward thinking, embracing new ways of working and investing in our future.

Open – Open to different ideas and being accountable for the decisions we take.

Together – Working together as a team that engages with our customers and partners, respects diversity and is committed to quality services.

Proud – Proud of the Vale of Glamorgan: proud to serve our communities and to be part of the Vale of Glamorgan Council.

1.4 The Council's well-being outcomes and well-being objectives provide a strong foundation and framework for the Corporate Plan. The well-being outcomes are:-

- **An Inclusive and Safe Vale;**
- **An Environmentally Responsible and Prosperous Vale;**
- **An Aspirational and Culturally Vibrant Vale;**
- **An Active and Healthy Vale.**

1.5 The Delivery of these outcomes will be supported by a review of some of the Council's core activities to enhance the Council's approach to integrated planning.

2. Promoting Well-being

2.1 The Council welcomes its duties under the Well-being of Future Generations (Wales) Act 2015. The aim of the Act is to improve the social, economic, environmental and cultural well-being of Wales. The Act is intended to make public bodies think more about the long-term, work better with people and communities and each other, look to prevent problems and take a more joined up approach. To make sure relevant bodies are all working towards the same vision, the Act puts in place seven well-being goals.

- A prosperous Wales,
- A resilient Wales,
- A healthier Wales,
- A more equal Wales,
- A Wales of cohesive communities,
- A Wales of vibrant culture and thriving Welsh Language,
- A globally responsible Wales.

3. **Delivering the Council's Vision.**

3.1 The Council has agreed an ambitious programme for the next four years to achieve the well-being outcomes and meet the objectives. In delivering this exciting programme with partners, the Council is confident that they can reshape services to deliver the vision for the Vale. The four well-being outcomes provide the framework for the programme of activity.

Well-Being Outcome	Well-Being Objective	Well-Being Objective
An Inclusive and Safe Vale	Reducing Poverty and Social exclusion	Providing decent homes and safe communities.
An Environmentally Responsible and Prosperous Vale	Promoting regeneration, economic growth and employment.	Promoting sustainable development and protecting our environment
An Aspirational and Culturally Vibrant Vale.	Raising overall standards of achievement	Valuing culture and diversity
An Active and Healthy Vale.	Encouraging and promoting active and healthy lifestyles.	Safeguarding those who are vulnerable and promoting independent living.

4. Well-being Actions

Well-being Objective	Actions
An Inclusive and Safe Vale: Citizens of the Vale of Glamorgan have a good quality of life and feel part of the local community.	
Reducing poverty and social exclusion	Develop and deliver a Digital Inclusion Strategy to increase access to digital technology and improve digital skills. Work with partners to deliver the Financial Inclusion Strategy and enable residents in and out of work to overcome barriers to financial inclusion by improving access to services, advice and support.

	Provide information and support to residents affected by Welfare Reform and raise awareness of staff and partners about the impact of the changes.
	Work through the Creative Rural Communities partnership to involve the local community in the delivery of services with the aim of reducing rural poverty.
	Implement a range of projects to prevent and tackle poverty through the Vibrant and Viable Places Scheme in Barry.
	Align relevant activities associated with Families First, Flying Start, Communities First and Supporting People programmes to maximise opportunities across all programmes.
Providing decent homes and safe communities.	Complete the delivery of the Council House Improvement Programme by 2017.
	Work with partners to instigate a new council house building programme.
	Provide appropriate accommodation and support services for particular vulnerable groups.
	Implement a range of initiatives to facilitate new and to improve the quality of private sector rented accommodation.
	Increase the number of sustainable, affordable homes.
	Introduce a rapid response system to protect vulnerable people from the activities of rogue traders.
	Work with the Police and Crime Commissioner to pilot a new approach to supporting victims of domestic violence.
	Prevent and tackle incidents of anti-social behaviour including implementing restorative justice approaches for young people.
	Complete the Castleland Area Renewal Scheme to improve the standard of housing and the local environment.
	Work with partners to implement a new Community Safety Strategy.
An Environmentally Responsible and Prosperous Vale: The Vale of Glamorgan has a strong and sustainable economy and the local environment is safeguarded for present and future generations.	
Promoting regeneration, economic growth and employment.	Maximise economic growth, inward investment and employment opportunities through, the Capital City Region and Cardiff Airport and St Athan Enterprise Zone.

	Develop opportunities for employment and training through new developments, regeneration schemes and the management of the Council's assets.
	Implement a comprehensive programme of regeneration across the Vale including: The Rural Local Development Strategy, Town Centres Framework, Penarth Esplanade, Barry Waterfront including the Barry Island Link Road and Links between Penarth Haven and the Town Centre.
	Deliver transport improvement schemes associated with the Cardiff Capital Region Metro including bus prioritisation measures at Port Road and Cardiff Road.
	Implement Integrated Network and Active Travel Maps to provide residents and visitors with a comprehensive information resource to travel efficiently and safely.
	Support local businesses and increase the number of visitors to the Vale through the implementation of the Tourist Destination Management Plan and an annual programme of events and festivals.
Promoting sustainable development and protecting our environment.	Adopt and implement the Local Development Plan as a framework for sustainable development in the Vale of Glamorgan. Subject to National and Welsh Government reviewing advice with regard to the Community Infrastructure Levy, consider the best way to use developer contributions to improve infrastructure and community facilities. Implement a Local Transport Plan to improve accessibility, road safety, air quality and reduce congestion Work with Welsh Government to deliver improvements to Five Mile Lane. Improve accessibility to public transport for 16 to 18 year olds and 60 plus by promoting and increasing take up of Welsh Government Concessionary Travel Schemes. Complete the National Cycling Network Route 88 to promote active travel and reduce unnecessary vehicle travel, road congestion and pollution. Deliver a co-ordinated approach to managing the Barry Island resort. Work with partners to continue the regeneration of Barry Island and promote the development of land at Nells Point for tourism and leisure purposes. Review and implement the Council's Carbon Management Plan and targets to reduce emissions from street lighting, council vehicles and council buildings. Develop and implement a Waste Reduction Strategy and remodel our waste management infrastructure to increase participation in recycling, reduce the growth of municipal waste and meet national targets. Implement the Local Biodiversity Action Plan and enhance and protect habitats for important species through the Natural Environment and Communities Act and the land use planning system. Minimise the risk and impact of flooding and coastal erosion via an effective Flood Risk Management Plan, flood reduction measures and a Shoreline Management Plan. Achieve four National Beach Awards in recognition of the high standard of cleanliness, good facilities and

	attractiveness of our beaches.
An Aspirational and Culturally Vibrant Vale: All Vale of Glamorgan citizens have opportunities to achieve their full potential.	
Raising overall standards of achievement.	Improve standards of achievement for pupils through sharing excellence between schools and the targeting of resources.

Secure improved outcomes for groups of learners at risk of underachievement, such as those entitled to free school meals.

Increase the learning opportunities for disadvantaged individuals and vulnerable families.

Reduce the number of young people not in education, employment or training.

Improve outcomes for post 16 learners through greater cooperation between schools, training providers and businesses.

Implement the Youth Service National Outcomes Framework to ensure young people (11-25) can access quality youth support services.

Secure aspirational outcomes for learners with additional learning needs through early intervention and effective collaboration in line with the proposed Additional Learning Needs Bill.

Progress the school modernisation programme by completing the new Llantwit Major Learning Community and the development of proposals for secondary school provision in Barry.

Develop a new school modernisation programme in readiness for the next 21st century schools funding due to commence in 2019/20. |
| Valuing culture and diversity. | Improve our knowledge of the diverse needs of the community, so that groups of people protected under the Equality Act 2010 can better access Council services.
Work with partners to promote the use of the Welsh language.
Implement the Welsh Language Standards to improve access to services and information.
Work with community partners to deliver a vibrant and diverse library service.
Establish an Education and Arts Hub within the Central Library in Barry.
Review and implement the Vale Arts Strategy with an increased focus on marketing and regional working.
Protect, preserve and where possible enhance the built, natural and cultural heritage of the Vale of |

	Glamorgan.
An Active and Health Vale: Residents of the Vale of Glamorgan lead healthy lives and vulnerable people are protected and supported.	
Encouraging and promoting active and healthy lifestyles.	Work in partnership to deliver a range of activities through our leisure and community facilities and parks to increase levels of participation and physical activity. Work with partners to deliver the Cardiff and Vale Substance Misuse Commissioning Strategy 2013-2018, providing support, information and effective interventions. Work in partnership to deliver a comprehensive play programme that improves the well-being of children and their families. Provide and promote a range of early years services including information and support for parents, access to childcare and learning opportunities to recognise the benefits of early development in achieving better outcomes for young people and their families. Work with the Cardiff and Vale Health and Well-Being Board to undertake a range of actions to prevent and tackle obesity and encourage healthy eating and healthier lifestyles. Achieve Green Flag status for 7 parks as a mark of excellence, demonstrating good amenities and community involvement in the parks.
Safeguarding those who are vulnerable and promoting independent living.	Implement new ways of working in light of the Social Services Well-being (Wales) Act with a particular focus on the priority work streams of: provision of information; advice and assistance services; eligibility/assessment of need; planning and promotion of preventative services; workforce and performance measures. Improve access to health and social care services by improving the speed, simplicity and choice of how to access services. Work with partners to progress the integration of adult social care and community health services. Explore options for single integrated ICT systems and integrated budgets across the Cardiff and Vale region for social care. Develop and implement a corporate policy on safeguarding to provide a clear strategic direction and lines of accountability across the Council. Minimise delays in transfers of care and discharge from hospital through improved co-ordination of services and the delivery of the Accommodations Solutions Service. Review accommodation with care options for older people and develop our commissioning strategy for future years. Work with partners through the Cardiff and Vale Local Safeguarding Children's Board to develop a Child Sexual Exploitation Strategy. Improve procedures with providers of nursing, residential and domiciliary care providers to enable early intervention and prevent the escalation of incidents. Undertake an annual programme of targeted inspections at premises undertaking commercial activities that

	affect vulnerable people (for example, care homes and food establishments in schools). .

5. Corporate Risks

The Council assesses on an annual basis the major risks that will affect the ability to achieve the Corporate Improvement Priorities, provide services as planned and fulfil its statutory duties. The main risks facing the Council, the likely impact of these on Council services and the wider County are listed below.

Risk	Risk Description	
Reshaping Services	**Failure to deliver the Reshaping Services Programme**	There is a risk that the Council fails to deliver the Reshaping Services Programme and therefore does not utilise alternative methods of service delivery and other approaches to mitigate the impact of budget reductions and demand challenges, thereby resulting in further cuts to services significantly impacting their availability and quality. There is the risk associated with pursuing the Reshaping Services agenda, namely the new skills and capacity required to manage significant change at a time of diminishing resources and using approaches that are relatively new concepts to the Council and its partners. There is also the risk of a judicial review particularly in relation to Reshaping Services agenda where new models of service delivery are developed. This could have both financial and reputational consequences if a judicial review finds our actions to be unlawful.
Response to legislative change and local government reform	**Failure to respond to legislative changes and to proposals for local government reform**	This risk focuses on how we respond to new and emerging legislative requirements particularly where the nature of the legislation is cross-cutting in terms of the impact it has on a variety of service areas. There is the risk that there is a failure to be able to effectively co-ordinate the implementation of significant legislative change across the breadth of Council services/functions that it effects. This applies to key pieces of legislation such as the Social Services and Well-being Act, the Well-being of Future Generations Act, the emerging local government reform agenda and the Welsh Language Act. The Social Services and Well-being Act came into force in April 2016; it places greater emphasis on promoting people's independence to give them a stronger voice and control. The Council and the University Health Board are working together to conduct a population needs

		assessment to find out what care and support is needed in their area. The Assessment will provide an indication of the preventative services that need to be made available. The Council must promote the involvement of people who receive care and support, in the design and delivery of services, along with alternative delivery models including; social enterprises, co-operatives, user-led services and the voluntary sector. As this work is being undertaken at both a local and regional level, driven through the Cardiff and Vale Integrated Health and Social Care Partnership Board, there is the risk that poor co-ordination could lead to inconsistent implementation of the requirements of the Act. The Well-being of Future Generations Act also came into force in April 2016. The primary aim of the Act is to ensure public bodies improve the economic, social, environmental and cultural well-being of Wales in accordance with the sustainable development principle. Following our experience as an early adopter, we have introduced a new Corporate Plan 2016-2020. The new Corporate Plan has been designed around a set of four well-being outcomes and eight well-being objectives which will ensure consistency, across all Directorates, with the seven Well-being goals specified by the Act. Alongside the requirements placed on the Council as a public body subject to the Act, the Act has established Public Services Board (PSBs) in each local authority area to build on the work already undertaken through the Local Service Boards which they replace. Against the seven well-being goals specified public bodies and Public Services Boards must set and publish well-being objectives. These objectives must be designed to maximise the contribution to the achievement of the national well-being goals. The first meeting of the Vale of Glamorgan PSB 'Our Vale, Ein Bro' was held on the 19th May 2016, the PSB must now publish a well-being plan by May 2018 which must be informed by a well-being assessment. The assessment must be published twelve months before the publication of the PSB's Well-being Plan, within the Plan the PSB must publish a set of well-being objectives; these must be designed in such a way as to maximise the PSB's contribution to the achievement of the national well-being goals.
School Reorganisation and investment	**Failure to deliver the current School Reorganisation and Investment Programme and to develop a new programme in readiness for Band B of 21st Century Schools**	This risk encompasses funding key priorities set out in the 21st Century Schools Investment Programme as well as smaller scale asset renewal schemes. It also includes school reorganisation as the reduction of surplus places and condition of school buildings are the primary criteria for securing 21st Century Schools grant funding. Priorities within the School Investment Programme include: ☐ Penarth Learning Community – replacement of St Cyres School and amalgamation of the Vale's 3 Special Schools into a new regional school. ☐The expansion of Welsh Medium Seed Schools in Barry and Llantwit Major ☐ The expansion of Ysgol Gwaun y nant in Barry and a new school building for Oakfield

Primary School
☐ Llantwit Learning Community comprising remodelling and a new school building Llantwit Comprehensive School and a new primary school building for Ysgol Y Ddraith (new amalgamated 420 place school replacing Llanilltud Fawr and Eagleswell schools from September 2015)

When considering L.A. applications for Band A funding under the 21st Century Schools programme, as well as ensuring the two primary criteria of addressing surplus places and condition of buildings were met, the Welsh Government also required L.A.s to have appropriate strategies in place to provide sufficient Welsh Medium places and address SEN provision.

Rationalisation and development of SEN provision was central to the Penarth Learning Community. The Investment programme includes the expansion of Welsh Medium Primary Schools in Llantwit and Barry. There is a need to plan for the expansion of Welsh medium secondary school places to address a shortage of places from September 2020 onwards.

As well as the schemes listed in the programme, new requirements are emerging as a result of housing development. Whilst the requirement for increased capacity in certain areas has been identified, in many cases there will be insufficient s106 funding to cover costs placing increased pressure on available funding.

There is a risk associated with securing the necessary capital required to fund major investment projects as well as addressing building conditions across all Vale schools. The lack of available funding to address all requirements will result in buildings deteriorating further giving rise to risks associated with health and safety, DDA, business continuity and sustainability

Welsh Government Guidance recommends that 'Local Authorities should retain no more than 10% surplus places overall.' It further recommends that 'where there are excessive numbers of surplus places in an area LA's should review their provision and, where feasible make proposals for school organisation especially where schools have significant levels of surplus places, require significant investment, or have a catchment area which is unlikely to provide numbers of pupils to make it sustainable for the future".

Failure to implement an appropriate school re-organisation programme could result in the Vale not achieving its surplus place targets of 10.2% in the primary sector and 12.86% in the

		secondary sector by 2016 as agreed with the Minister for Education and Skills. Possible failure to address the shortage of school places in the Welsh Medium Primary Sector could directly impact on the Vale's ability to secure WG 21st century schools grant in the future. At January 2015, 16.1% of secondary school places and 10.1% of primary school places were empty. The secondary school target of 12.86% will not be met by 2016 although plans are in place to remove capacity in the secondary sector in 2017 through reducing the size of Llantwit Comprehensive School as part of the Llantwit Learning Community scheme. Surplus capacity will also start to reduce from 2017 onwards without further action being taken as larger primary cohorts feed into the secondary sector. In January 2015 there were 3 primary schools and 4 secondary schools with significant surplus places (in excess of 25%). Ysgol Bro Morgannwg will fall out of this category in 2016 as larger cohorts feed into the school and Llantwit in September 2017 as a result of the remodelling and rebuild of the school. Bryn Hafren and Barry Comprehensive schools are the subject of consultation on a proposal which would result in surplus capacity being taken out of the schools in 2020. It is anticipated that the significant surplus capacity in the primary sector will reduce as a result of increased pupil numbers arising from new housing development.
Housing Improvement Programme	**Failure to meet Welsh Housing Quality Standards (WHQS)**	The Council commenced its Housing Improvement Programme to meet the WHQS on the 3rd of September 2012 and has agreed with the Welsh Government that compliance will be achieved by April 2017 (4½ year programme). External contractors were appointed at that time to deliver the programme via a framework contract. The Council's internal contractor will also deliver a proportion of the works. A significant amount of resources have been put in place to achieve the WHQS, these include a Framework Manager, Housing Quantity Surveyor, Housing Improvement Supervisors and Tenant Liaison Officers (in addition to staff already employed in Property and Building Services). To achieve the WHQS, the Council has a total prudential borrowing requirement of £33m. In total, £82m will be spent during the improvement programme. Additional funding is available to consider environmental improvements that tenants would like to see within their own communities (£1m in 2014/15 and another £1m in 2015/16). There is no funding for the regeneration of communities (new build etc.) however the Vale's officers continue to work with partners to identify and bid for external funding for schemes of this nature.

		The Head of Housing and Building Services reports operational performance to Cabinet and Housing and Public Protection Scrutiny Committee on a regular basis to ensure transparency in performance management activities. A monthly Housing Improvement Programme meeting is held with officers from Property Services (the framework's managing agent) reporting to the Housing client on operational issues including specification, tenants comfort and site management issues. There are a number of "Hard to Treat" properties across the Vale that require over and above the normal refurbishment requirements (and additional expenditure). These are being considered by a "Hard to Treat" Working Group. A number of the homes identified as 'hard to treat' have had surveys carried out and have been included in the investment plan. Key to measuring the levels of WHQS compliance is having a fit for purpose asset management information collection portal. Officers from Housing ad Building Services have invested in the Keystone asset management package to collate investment and compliance information. Officers from Property Services consider operational performance with contractors on a monthly basis, using performance management information including satisfaction data and complaints information to identify key themes and consider mitigation measures. Performance management information currently shows an on-going improvement in performance in terms of customer satisfaction and delivery ties. The spending profile is on target. Additional works are being uncovered when works commences however the standard stock condition rates are being exceeded which brings the spending profile back into balance.
Waste	**Failure to meet the national waste agenda and targets.**	This risk relates to the effectiveness of diversionary activities and initiatives in place to meet the requirements of the European Landfill Directive and the Statutory Target for Recycling with Welsh Government's 'Towards Zero Waste' Waste Strategy with particular reference to national statutory landfill reduction/ diversionary targets, thereby limiting the likelihood of the Council incurring significant fines.
Workforce needs	**Inability to anticipate and plan for the workforce needs of the future in order to meet changing services**	As the Council goes through significant change over the next few years it is imperative that we are able to anticipate the human resources implications of such change and ensure that we have a number of people with the right skills and experience to deliver the services of the future. In managing the risk it is important to consider the particular challenges presented by the current financial pressures within the public sector, the need to ensure the engagement of staff throughout

	requirements	the change process and the need to plan for and respond to issues of anticipated skills shortages. The risk needs to be considered alongside the Council's reshaping services agenda and in the context of the local government reform agenda.
Information security	**The failure to implement adequate information security management systems across the Council**	
Environmental Sustainability	**Failure to adapt to the impact of climate change and failure to mitigate climate change in the Vale of Glamorgan.**	Action on climate change covers two areas: mitigation and adaptation. Mitigation relates to action taken to tackle the causes of climate change i.e. by reducing greenhouse gas emissions. Adaptation relates to action taken to adapt to the unavoidable effects of climate change caused by increased concentrations of greenhouse gases from human activities. Locally the immediate impact of climate change include hotter temperatures, warmer, wetter winters, hotter, drier summers, increased summer time thunder storms and intense rainfall and the reduction of some animal and plant species, more severe flooding of coastal and river areas and also flash flooding throughout the authority. The Vale of Glamorgan must act as a responsible authority and in 2006 signed the "Welsh Commitment to Address Climate Change" as a responsible authority. The commitment outlines the council's contribution to the delivery of the national climate change programme, working with the local community to address the causes and effects of climate change, reduce the council's own emissions, encourage all sectors of the local community to reduce their own emissions, work with key providers to adapt to changes, and provide opportunities for renewable energy generation within the area.
Welfare reform	**Welfare Reform**	The UK Government's Welfare Reform will introduce the greatest change in the administration of welfare benefits for a generation. In addition to significant change in the way in which the council will run the housing and council tax benefits service, the changes will affect Social Services and Housing Services and will have an impact on the overall finances of the authority. Significant changes have been implemented, including changes to the Housing Benefit scheme and the introduction of the Council Tax Reduction Scheme to replace Council Tax Benefit. The Welsh Government implemented the Discretionary Assistance Fund from April 2013 and the DWP started the roll out of the Personal Independence Payment in Wales from July 2013. Universal Credit which will replace Housing Benefit, Job Seeker's Allowance (Income Based), Employment and Support Allowance (Income Related), Income Support, Working Tax Credit and Child Tax Credit was introduced in the Vale of Glamorgan in February 2016. However, this was originally limited to new claimants within specific geographical areas in the UK.

		Universal Support Delivered Locally has been implemented since February 2016 in line with the introduction of Universal Credit in the Vale of Glamorgan.
Local Development Plan	**Local Development Plan**	The preparation of a Local Development Plan for the Vale of Glamorgan is statutory. On January 23rd 2013 the Council decided to not progress the Deposit Local Development Plan approved in December 2012 but instead to prepare a replacement Deposit Local Development Plan which was approved by Council for consultation purposes in October 2013. This means that planning decisions taken on development proposals will be undertaken without reference to an adopted LDP and this will now be the case until mid-2017 when it is anticipated that the replacement LDP will be adopted. A revised Delivery Agreement was prepared by the Council and subsequently agreed by the WG in May 2014 following public consultation on the replacement Deposit LDP. Submission of the LDP for independent examination took place in July 2015. The delivery agreement (May 2014) anticipated that the LDP will be adopted in late 2016 but it is estimated to be in May / June 2017. The LDP Examination was completed in January 2017 and as consequence the risk level is unchanged and has a medium score. The remaining residual risks relate to the LDP not being found sound and a high court challenge being made after the return of the inspectors report into the hearing process and the adoption of the plan.
School Improvement (Joint Education Service)	**Failure to deliver statutory School Improvement Functions.**	The School Standards and Organisation Act (Jan 2013) places a duty on local Authorities to intervene when a school fails to secure acceptable standards of education for pupils. Accountability for school performance and the quality of education rests with the Local Authority (LA). However, the local Authority commissions statutory school improvement services from the Central South Consortium Joint Education Service (JES). The Council holds the JES to account for the quality of service it delivers to its schools. Risk therefore lies in the ability of the JES to effectively deliver the quality of service our schools require in order to improve standards. Elements of risk may be further sub-divided as outlined below: Exert sufficient, professional challenge to the leadership of the school in order for it to improve further; categorise the school as being at risk to the Council and/or failure to deliver; correctly diagnose specific "Areas of Need" and devise "Statements for Action" which clearly set out what has to be done to improve the school; work with the school to set appropriate improvement targets, which are aligned with Model predictions of future performance and

		based on prior attainment of individual pupils; evaluate whether or not the school is on track to achieve its goals within specified timescales; arrive at judgements about the quality of the school's leadership and management, including that of Governors; arrive at judgements about the quality of provision in the school, as well as the quality of teaching and learning; arrive at judgements about the appropriateness of standards when the school is compared with similar schools; interpret a range of data at school, year group and pupil level, in order to arrive at judgements aforementioned; apply, broker and coordinate an appropriate level of intervention and support which is targeted and timely; monitor progress and provide reports which help the school improve whist keeping the LA up to date and informed of progress, or otherwise; improve a school placed in an Estyn follow-up category, within required timescales; support the school prior, during and after Estyn inspection; work with school Governors to administer Headteacher Performance Management arrangements to secure improvement in standards and wellbeing for pupils; arrive at judgements about the rate of progress and the extent to which it informs the LA of emerging concerns and issues that could impede progress; supports and evaluates the quality of the work of Newly Qualified Teachers (NQTs) in the school; provides strategic leadership for the roll out of the National Literacy and Numeracy Framework; works with the LA to implement commissioned targeted support to identified schools; supports and develops the Welsh language, 1st and 2nd; works with the LA to ensure accountability, governance and joint scrutiny functions operate effectively; works with the LA to provide advice and guidance on the appointment of all Headteachers in all our schools; and provides strategic direction and operational support to key areas of work i.e. the Foundation Phase, Literacy and Numeracy, Assessment, Leadership development, Welsh Language development, Poverty, Basic Skills, ICT as a teaching tool, achievement of vulnerable groups.
Safeguarding	**That our Corporate Safeguarding procedures are insufficient, not followed or are ineffective.**	The Council has produced and Corporate Safeguarding procedures including the Safer Recruitment Policy, the Staff Supervision Policy and the Referral of Safeguarding Concerns procedure. These policies and procedures are in place to ensure the Council meets its safeguarding responsibilities in relation to the protection of vulnerable children, young people and adults by ensuring that recruiting managers comply with pre-employment DBS and reference checks and once in post, employees are supervised in terms of their practice with vulnerable people. The Council also has a responsibility to comply with the All-Wales Child Protection procedures and the All Wales Protection of Vulnerable Adults Procedures and their associated protocols. The Provider Performance Protocol provides a framework for escalating concerns about safeguarding issues and the impact on vulnerable people arising within care homes and other

		relevant commissioned services. Should these procedures not be followed there could a risk of injury or harm to individuals. Injury or harm could lead to financial loss to the council in terms of compensation claims and reputational damage to the council, leading to a loss of public confidence in key services. The likelihood of this risk occurring increases if policies and procedures and not frequently reviewed and updated, or if complicity with these policies is not fully mainstreamed across the council.
Integrated Health and Social Care	Integrated Health and Social Care	Adult Services are becoming increasingly integrated with health services in order to provide service users and patients with seamless care arrangements. This has the potential to disrupt existing staffing arrangements as new integrated structures and processes are developed. Financial scrutiny will be required to ensure that any risks associated with potential pooled funding are properly considered. Existing HR and IT arrangements may need to be reviewed as organisations work more closely together. Maintaining separate arrangements in these areas is likely to be unworkable as integration becomes stronger. The extent and success of the integrated arrangements remain dependent upon partner organisations. The Vale of Glamorgan works predominantly with one health board (C&V UHB) but many service users from the Western Vale receive hospital services outside of the county provided by ABMU. Integration with C&V UHB will be influenced by the extent to which integration is also achieved with Cardiff social care services.

6. The Risk Assessment Process

6.1 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, Directorate's Service Plans, Corporate Risk Register and meeting / interviewing Corporate Directors and their Senior Management Teams 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.

6.2 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 priority. Internal Audit will

ensure that all reviews classified as "high" risk, will be completed 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.

7. Proposed Internal Audit Plan Risk Based Audit Plan 2017-18

7.1   CROSS CUTTING

Area	Identified Risk(s)	Type	Audit Scope	Total Days
Carry Forward from 2016/17	H	Assurance	Provision for those assignments which are still ongoing at the end of 2016/17.	*25*
2016/17 closure of reports	H	Assurance	To finalise all draft reports outstanding at the end of 2016/17.	*30*
Good Governance	H	Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities. To assist the Council in the production of the Annual Governance Statement.	*30*
Safeguarding	H	Assurance / Governance / Risk	Case management of safeguarding incidents are dealt with in accordance with the Council's safeguarding policies and procedures. This review will also include an annual assessment of the Council's overall operating model for safeguarding; including reviewing the adequacy of assurances obtained by the Council in respect of safeguarding arrangements in place for vulnerable adults and children.	20

Area	Identified Risk(s)	Type	Audit Scope	Total Days
Ethics	H	Governance	In accordance with the Public Sector Internal Audit Standards; review of procedures and processes to demonstrate embedded ethics throughout the Council are operating effectively.	**20**
Performance Indicators	H	Performance / Risk	To examine, review and verify the Council's Performance Management Framework. Accurate performance information is a key requirement for the council to confirm that is strategic objectives are being delivered.	**20**
Risk Management	H	Risk / Assurance	Review of evidence to ensure that the council has a fully embedded risk management system in place that identifies and treats risks to key strategic and operational objectives.	**20**
Project Management / Contract Management / Reshaping Services	H	Assurance / Governance	Whilst recognising the need to generate savings, there is also a need to ensure that gaps in controls in key risk areas do not emerge as a result of reshaping services. We will review a number of projects and contracts to gain assurance that they have been procured and managed in accordance with the Council's policies and procedures and provide value for money. To gain assurance that high risk projects are being managed in line with the Council's project management methodology and best practice. To provide assistance if necessary on raising awareness of the Council's Contract and Financial Procedure Rules, Project and Contract Management and overarching Governance Framework.	**30**
Quality Assurance & Improvement Programme / Review of the Effectiveness of Internal Audit	H	Assurance / Governance	To undertake a series of internal audits to ensure compliance with PSIAS. To review / ensure compliance with the Accounts and Audit (Wales) Regulations 2014 (as amended from time to time) / Public Sector Internal Audit Standards (PSIAS).	**20**
Emerging Risks /	H	Assurance	To enable Audit Services to flexibly respond to provide assurance activity as required.	**40**

Area	Identified Risk(s)	Type	Audit Scope	Total Days
unplanned				
Provision of Internal Control / General Advice	H	Assurance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority, including maintained school based staff.	**35**
Audit Committee / Member and CMT Reporting	H	Governance / Assurance / Risk	This allocation covers Member reporting procedures, mainly to the Audit Committee, plan formulation and monitoring, and regular reporting to, and meeting with, the Section 151 Officer, Corporate Management Team and the Internal Audit Shared Service Board.	**30**
External Audit Liaison	H	Governance	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.	**5**
Follow - Up	H	Assurance	Where more serious concerns over the effectiveness of internal controls within the systems being reviewed are identified (and consequently an 'ineffective' or 'poor' opinion is provided at the time), a follow-up audit is undertaken at an appropriate time, allowing adequate time for the implementation of the recommendations but also taking into account the risk presented to the Council whilst the actions required remain open.	**40**
Recommendation Monitoring	H	Assurance	Monitoring the implementation of Internal Audit recommendations in consultation with the service areas which have received these recommendations. During the year, Internal Audit will review the process to ensure recommendations are followed up and reported upon to Audit Committee in a timely, efficient and effective manner.	**15**

Area	Identified Risk(s)	Type	Audit Scope	Total Days
Fraud / Error / Irregularity	H	Fraud / irregularity	**Irregularity Investigations** - Reactive work where suspected irregularity has been detected. **Anti-Fraud & Corruption** – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud. Also to develop awareness sessions; e-learning; policies and procedures. **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.	**40**
			Overall Total – Cross Cutting	**420**

7.2   ENVIRONMENT AND HOUSING DIRECTORATE

Area	Identified Risk(s)	Type	Audit Scope	Total Days
Contract Monitoring	**H**	Assurance	To provide overall assurance on the procedures and processes in place for Contract Monitoring within the Directorate to ensure that improvements in the overall control environment continue.	**20**
Waste Management	**H**	Assurance	To review collection performance, arrangements in place for increasing levels of recycling, how customer complaints	**25**

Area	Identified Risk(s)	Type	Audit Scope	Total Days
			are dealt with, as well as monitoring costs and collecting income (trade waste).	
Pool Cars	H	Assurance	To provide the necessary assurances on the overall control environment covering the administration and use of the Council's Pool Car scheme.	25
Regulatory Services	H	Governance	Assurance Testing – 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.	20
Leisure Services	H	Assurance	To review the overall control environment including Contract monitoring. Service request to provide management with the necessary assurances that processes for keeping equipment secure are adequate and that processes for signing equipment in and out are appropriate. To make recommendations for any improvements if necessary to reduce the number of incidents of losses.	15 15
Housing	H	Governance	To examine a number of collaboration and partnership arrangements within Housing to ensure that a robust governance framework is clearly evident.	30
			Total	150

Area	Identified Risk(s)	Type	Audit Scope	Total Days
Additional Reviews to be undertaken if resources available.				
Empty and void property management	**H**	Assurance	Review the arrangements to manage empty and void properties to ensure they are promptly and effectively brought into use. This will include ensuring the reporting of data is accurate and sufficiently scrutinised.	**20**
Housing Rents	**H**	Assurance	This review will assess the controls and processes to manage housing rents including the effective use of the software. An assessment of the administration and management of policies will also be assessed	**20**
Building Services	**H**	Assurance	To review the procedures and process in place for mobile working to ensure compliance.	**20**

7.3   LEARNING AND SKILLS DIRECTORATE

Area	Identified Risk	Type	Audit Scope	Total Days
Catering	H	Assurance	To provide assurances as to the robustness of the overall governance structure within the Catering Service.	20
Youth Services	H	Assurance	Review to provide assurance over the adequacy and effectiveness of the arrangements for the implementation of the Youth Service National Outcomes Framework.	20
Schools	H	Assurance	To undertake a number of school based reviews in accordance with Internal Audit's risk based schools assessment.	70
Ethics	H	Governance / Assurance	Review to provide assurance over the adequacy and effectiveness of the ethical arrangements in place within schools.	20
			Total	130
Additional Reviews to be considered if resources available.				
Vale Arts Strategy	M	*Assurance*	Review the effectiveness of the Vale Arts Strategy including overarching governance arrangements for any regional working.	20
Additional Learning Needs Bill	M	*Assurance / Governance*	To review the adequacy and effectiveness of early interventions in line with the proposed Additional Learning Needs Bill and to examine the effectiveness of collaboration.	20

7.4   MANAGING DIRECTOR – RESOURCES DIRECTORATE

Area	Identified Risk	Type	Audit Scope	Total Days
Core Financial Systems	H	Assurance	Full system and compliance audits to provide assurance over the effectiveness of the Council's Core Financial Systems that are material to the production of the Council's accounts and are assessed as high priority and External Audit will place reliance on our work to inform their audit.	80
ICT	H	Assurance	ICT systems within the Directorate of Managing Director – Resources will be undertaken during the year to ensure robust controls are evident.	50
CRC	H	Assurance	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.	10
Capital Programme	H	Governance / Assurance	To undertake a review of the procedures and processes associated with Capital Projects / Programme. Particular emphasis will be placed on slippage.	40
Payroll	H	Assurance	*HR Transactional – Selection of a sample of records in relation to new starters, leavers, payroll standing data, deductions etc., to ensure payments made to Members and Officers are accurate.*	25
Code of Ethics	M	Governance / Assurance	To ensure that Senior Officers exercise leadership through high standards of behaviour. Review the mechanisms to ensure that officers are not influenced by prejudice, bias or conflicts of interest.	20
Recharges	H	Assurance	The audit will examine the arrangements in place for recharging the internal services associated with capital projects.	20
Communities for Work		Assurance	To undertake a review of the procedures and processes associated with Communities for Work.	15
Procurement	H	Assurance	This audit will review the procurement framework and a sample of individual procurement activities across the Council in order to evaluate the level of compliance with legislation and the Council's	20

Area	Identified Risk	Type	Audit Scope	Total Days
			Constitution.	
Insurance	**H**	Assurance	To provide the necessary assurance that the procedure and processes are efficient and effective.	**20**
Registration Services	**H**	Governance / Assurance	To provide the necessary assurance that the procedure and processes are efficient and effective.	**15**
			Total – Managing Director – Resources Directorate	**315**
Additional Reviews if resources available				
Democratic Services	**M / H**	Governance	New members likely to join the Council following elections in May. Review of new member induction and training programme will be undertaken.	**20**
Service Planning	**M / H**	Governance / Assurance	Delivery of service plans is key to the achievement of the Council's strategic objectives and realisation of savings required. Review of the process for agreeing service plans, including links to the MTFS and Corporate Plan. Review of arrangements for monitoring delivery of service plans.	**20**
Scrutiny	**M/H**	Governance	***To review the procedures and processes in place for the consideration and scrutiny of decisions.***	**15**
			Overall Total - Managing Director – Resources Directorate	**370**

7.5   SOCIAL SERVICES DIRECTORATE

Area	Risk	Type	Audit Scope	Total Days
Social Services & Wellbeing Act	H	Assurance / Governance	The formal implementation date of the Act was April 2016, it will take a significant period of time to become embedded due to the introduction of new ways of working and the inevitable impact this will have on the present culture, custom and practice. Therefore, Internal Audit will continue a programme of reviews, provide advice and support where needed to provide overall assurances on the robustness of the systems and processes put in place as they develop.	40
Deprivation of Liberty (DOLS)	H	Assurance	This has been identified as a Corporate Risk and the issues identified by Internal Audit during 2016/17 will be followed up.	20
Adoption	H	Assurance	To provide assurance to the governance board on the adequacy and effectiveness of the overall control environment including Governance, Risk Management and Internal Control.	20
Data Security	H	Assurance / Risk	Review to focus on providing assurance over the arrangements for ensuring the security of key data sets. To review the arrangements in place for the protection of data from loss in light of changes to working initiated by the introduction of mobile and flexible working arrangements.	15
Learning Difficulties	H	Governance / Assurance	To provide assurances that the procedures and processes in operation are effective.	20
Compliance – Financial Assessments.	H	Assurance	To provide assurance that procedures and processes in operation for Financial Assessments are efficient, effective and fully compliant.	15
			Social Services Directorate	130
Additional Reviews to be considered as Resources become available.				

Area	Risk	Type	Audit Scope	Total Days
Nursing & Residential Care Packages (Adults)	H/M	Assurance / Governance	*This audit will review the reassessment / review process for care packages of clients in nursing and residential care to ensure the processes are efficient and effective and meet the client's need.*	15
Childrens Social Care Casework	H/M	Assurance	*To provide assurance that case management is dealt with in accordance with Council policies and procedures*	20
Emergency Duty Service	H/M	Assurance / Risk	*To provide assurance over arrangements in place for the Emergency Duty Service, including partnership working.*	15
			Overall total - Social Services Directorate	**180**