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7.1 HIGH RISK - PRIORITY ONE

Area	Directorate	Type	Audit Scope	Qtr. 1 Days	Progress for Quarter 1 April to June 2018
Carry Forward from 2017/18	Cross Cutting	Assurance	Provision for those assignments which are still ongoing at the end of 2017/18.	20	4 Carry Forward Jobs raised 2 closed and 2 awaiting the return of the Management Action Plan
2017/18 closure of reports	Cross Cutting	Assurance	To finalise all draft reports outstanding at the end of 2017/18.	10	Complete all draft reports closed for 2017/18
Annual Governance Statement 2017-18 Annual Governance Statement 2018/19	Cross Cutting	Governance	The completion of the Council's Annual Governance Statement, submission to the Insight Board and Audit Committee and included with the Draft Statement of Accounts 2017/18 (including the Governance Assurance Statements from Corporate Officers and Senior Management. Deadline date June 2018. To make preparations for the production of the AGS for 2018/19	15	Complete appended to the unaudited Statement of Accounts for 2017/18
Follow up of Recommendations for 2017/18. Recommendation Monitoring	Cross Cutting	Assurance	To ensure that all recommendations made in 2017/18 have been actioned. 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	Complete all 2017/18 recommendations have been followed up Recommendations made during 2018/19 will be monitored on a monthly basis
Annual Opinion Report 2017-18 Annual Opinion Report 2018-19	Cross Cutting	Governance	To prepare and issue the Head of Audit's Annual Opinion Report 2017/18. Deadline 1 st May 2018.	10	Complete – Annual Opinion presented to Audit Committee 1st May 2018

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			Preparation for the production of the 2018-19 Annual Opinion Report		
Audit Planning – 2018 -19 Audit Planning 2019 - 20	Cross Cutting	Assurance / Governance / Risk	To prepare and present the annual risk based audit plan for 2018/19. Deadline 1 st May 2018 To prepare and present the annual risk based audit plan for 2018/19. Deadline 1 st May 2018	20	<i>Complete – Annual Risk Based Plan presented to Audit Committee 1st May 2018</i>
Exemptions to Contract / Finance Procedure Rules	Cross Cutting	Assurance / Governance / Risk	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.	5	<i>This work is ongoing throughout the year so far 9 exemptions / waivers have been challenged and actioned.</i>
Adoption Service	Social Services	Assurance / Governance / Risk	To provide assurance to the governance board on the adequacy and effectiveness of the overall control environment including Governance, Risk Management and Internal Control for 2017/18 with testing focusing on Permanency and Placement. Preparation work for the production of the assurance report for 2018/19	10	<i>Complete issued and closed</i>
SRS Joint Service	Environment & Housing		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 for the 2017-18 Financial Year. Preparatory work for the production of the assurance work for 2018/19	10	<i>Draft report produced and being reviewed prior to issue</i>

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Compliance – expenses / mileage claims	Cross Cutting		Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.	5	<i>Ongoing all expenses submitted in excess of three months old are reviewed and approved by Internal Audit since the 1st April there have been 54 in total</i>
Compliance with PSIAS	Cross Cutting	Assurance / Governance / Risk	Review compliance with the Public Sector Internal Audit Standards.	5	<i>Complete report presented to Audit Committee July 2018</i>
Safeguarding	Cross Cutting	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 for 2017/18. Preparatory work for the 2018/19 review	10	<i>Complete and presented to Insight Board</i>
CRSA	Learning & Skills	Assurance	To undertake the annual controlled risk self – assessment for schools. The aim of the process is to enable Head Teachers to review their internal controls and to ensure that they undertake and comply with the requirements of current legislation and the Financial Procedure Rules. The objectives of the Control Risk Self-Assessment (CRSA) Questionnaire are to provide a tool for the Internal Audit Section to evaluate the financial and other related controls in operation, help to provide a basis upon which the scope and frequency of audits can be determined and allow Head Teachers to self-assess themselves against potential risks. CRSA is a widely used technique in the both the public and private sectors.	10	<i>Not Allocated, will commence at the start of the new academic year 2018/19 Carried forward to Quarter 3.</i>
Audit Committee / Member and CMT Reporting	Cross Cutting	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	15	<i>Complete reports issued and presented at April's Committee and July's Committee.</i>

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			and the Internal Audit Shared Service Board.		
Advice & Guidance Provision of Internal Control / General Advice	Cross Cutting	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.	5	<i>Ongoing – Advice and guidance is provided on a range of matters.</i>
Grant Certification Work	Cross Cutting	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	<i>Complete - 4 grants verified and certified.</i>
Financial Systems	MD & Resources	Assurance	To provide assurances that the financial systems in operation are efficient and effective and that the internal control environment is robust.		
Management of Trees	Environment & Housing	Assurance	To follow up on the recommendations made during 2017/18 to ensure that the management have addressed the weaknesses identified in the overall control environment.		
Landlord Compliance	Environment & Housing	Assurance	To follow up on the recommendations made during 2017/18 to ensure that the management have addressed the weaknesses identified in the overall control environment.		
Additional Learning Needs Bill	Learning & Skills	Assurance	Deferred from 2017/18 – 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.		<i>Brought Forward - Allocated to SWAP – Terms of Reference have been agreed and work is underway.</i>
Registration Services	MD & Resources	Assurance	Deferred from 2017/18 - To provide the necessary assurance that the procedure and processes are efficient and effective.		
Contract & Commissioning – Brokerage etc.	Social Services	Governance / Assurance / Risk	To provide assurance that the contract and commissioning processes and procedures in place within the services areas as listed		<i>Brought Forward - Allocated to SWAP – Terms of Reference have been agreed and work is underway.</i>

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			below are operating effectively. Adult Commissioning Care Team; ACCT/UAP; Residency orders.		
Procurement	MD & Resources	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 Constitution.	15	<i>Part allocated – follow up of e-procurement and an audit of Purchasing Cards – balance will be included in future quarters</i>
Housing	Environment & Housing	Governance	Deferred from 2017/18 – This review will examine a number of collaboration and partnership arrangements within Housing to ensure that a robust governance framework is clearly evident.		
Building Services	Environment & Housing	Assurance	Deferred from 2017/18 – This review will examine the procedures and processes in place for mobile working to ensure compliance.		
Housing Renovation Grants	MD & Resources	Assurance	To review the effectiveness of the procedures and processes in place for Renovation Grants to ensure compliance with legislation and guidance.		
Direct Payments	Social Services	Governance / Assurance / Risk	Review the effectiveness of the procedures and processes in place for Direct Payment to ensure compliance particularly in light of the increase in numbers as a result of the SS&WB Act.		<i>Brought Forward - Allocated to SWAP – Terms of Reference have been agreed and work is underway</i>
Reshaping Services	Cross Cutting	Assurance / Governance	To gain assurance that high risk projects are being managed under the Reshaping Services Agenda are delivering the savings required.	15	Not allocated – to be carried forward to future quarters

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Emerging Risks / unplanned	Cross Cutting	Contingency	To enable Audit Services to flexibly respond to provide assurance activity as required.	10	No unplanned work has been raised in the first quarter
External Audit Liaison	Cross Cutting	Governance	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.	5	Liaison with External Audit has taken place and this is ongoing.
Fraud / Error / Irregularity	Cross Cutting	Contingency Fraud & Error	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. Review of the Council's Anti-Fraud & Bribery Policy	15	One Investigation has been undertaken during the quarter this matter has been referred to the Police Some initial preparatory work has been undertaken in readiness for the 2018/19 download.
			Sub Totals Priority One	235	
Vale Art Strategy	Learning & Skills	Governance	Deferred from 2017/18 – Review the effectiveness of the Vale Art Strategy including overarching governance arrangements for any regional working.		
Risk Management	Cross Cutting	Risk	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.		
Performance Management Framework	MD & Resources	Risk	To review the performance management arrangements paying particular attention to the accuracy of the performance information collected and reported.		
Highways Potholes	Environment & Housing	Assurance	To review the procedures and processes in operation within the Councils Highways	10	Not allocated – Carried Forward to

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			Routine Maintenance – specifically potholes to determine if the previously identified areas of weakness have been fully rectified and that the control environment is robust.		future quarters.
PCI – DSS (Payment Card Industries – Data Security Standards)	MD & Resources	Assurance / Risk	To review the procedures and processes in operation relating to PCI - DSS to determine if the previously identified areas of weakness have been fully rectified and that the control environment is robust.		
Schools	Learning & Skills	Assurance	To undertake a number of school based reviews in accordance with Internal Audit's risk based schools assessment. To undertake cross-cutting projects to ensure compliance across all schools.	10 10	One review has been completed and the majority of work will be completed during the new academic year. Carried Forward to quarter 3
Safer Recruitment	MD & Resources	Assurance	To provide assurances that safer recruitment is operating effectively across the Council.	10	Allocated but not yet started – Carried Forward to Quarter 2.
Equalities	MD & Resources	Assurance	To review the Council's Strategic Equality Plan to provide assurance that it is fulfilling its duties in respect of the Equality Act 2010 (as amended from time to time) and specific duties in Wales.		
Intake & Family support	Social Services	Assurance / governance	Compliance with legislation regarding Child Protection measures; Integrated - Family Support to prevent care intervention; Review referral, assessment and wellbeing outcome processes.		
Business Continuity Planning	MD & Resources	Assurance / Risk	To evaluate the Council's Business Continuity Plan to provide assurances that it sets out how the Council will operate following an incident and how it expects to return to 'business as usual' in the quickest possible time afterwards, that roles and responsibilities are clearly defined and understood and that all relevant stakeholders are fully aware of the Plan and its content.	10	This work has been allocated and only recently started – ongoing.
Use of Mobile Communications	Cross Cutting	Risk	The Council has recognised the growth of mobile communications which can be demonstrated a number of ways including: the introduction of a smartphone app to improve access to services together with the creation of integrated self-service		

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			opportunities via the Council website focussed on services which have high volume, low complexity transaction. The review will evaluate the effectiveness of the Council's use of Mobile Communications for its community having regards to any appropriate legislation, guidance and internal policies.		
SRS Work	Environment & Housing	Assurance	To review the procedures and processes in operation relating to the Shared Regulatory Service determine if the control environment is robust.		
Telecare	Social Services	Assurance	To review the procedures and processes in operation relating to Telecare to determine if the previously identified areas of weakness have been fully rectified and that the control environment is robust.		
Waste Management	Environment & Housing	Governance / Assurance / Risk	To review collection performance, arrangements in place for increasing levels of recycling, how customer complaints are dealt with, as well as monitoring costs and collecting income (trade waste).		
Garage Services	Environment & Housing	Risk / Assurance	To review the processes and procedures in place relating to garage services to provide assurances that the internal control environment is robust. The review will focus the MOT system and controls within the TRANMAN system.		
Highways	Environment & Housing	Risk / Assurance.	To review progress against the three year highway resurfacing plan focusing on the use of contractors and compliance with Council's policies and procedures. Highways Construction Team (HCT) – to evaluate a number of capital funded schemes managed by the HCT to ensure compliance with contract / financial procedure rules.		
Occupational Health	MD & Resources	Risk	To review the processes and procedures in place for Occupational Health and to provide the necessary assurances on the effectiveness of the control environment.		
Facilities Management	MD & Resources	Assurance	The audit will critically review the management and control of the Council's		

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Area	Directorate	Type	Audit Scope	Qtr. 1 Days	Progress for Quarter 1 April to June 2018
			Office Accommodation Budget, (Facilities Management Budget).		
Parent Pay	Learning & Skills	Assurance	To review the processes and procedures in place for the administration of Parent Pay and provide assurances on the overall robustness of the control environment.		
Access to records – GDPR	Cross Cutting	Governance / Assurance / Risk	To ensure that the GDPR are being implemented and embedded throughout the Council		
Catering	Learning & Skills	Governance / Assurance / Risk	To provide assurances as to the robustness of the overall governance structure within the Catering Service.		
Stores	Environment & Resources	Assurance	To review the procedures and process in place for the administration of the stores department within the Directorate of Environment & Housing and provide assurance as to their effectiveness.		
Supplier Management	Cross Cutting	Assurance	To undertake a trend analysis identifying the spend profile of the Council to ensure that policies and procedures are being adhered to.		
Asset Management	Cross Cutting	Risk / Assurance	To ensure that the disposal of assets is in accordance with Council policy, rules and regulations.		
Organisational Development Policy Compliance	MD & Resources	Assurance / Governance	To ensure that policies and procedures are being administered consistently across the organisation.		
Project Management	Cross Cutting	Governance / Assurance / Risk	To undertake a review of the procedures and processes associated with a number of Projects / Programme. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology.	10	Not allocated – Carried forward to future quarters
ICT Audit	Cross Cutting	Governance / Assurance / Risk	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.		
ICT – Social Services	Social Services	Governance / Assurance / Risk	Provide Assurances on the implementation of WCCIS / Dewis and ongoing update of systems.		

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Complaints / Representations & Advocacy – Social Services	Social Services	Governance / Assurance / Risk	<p>Review complaints process within Social Service to provide assurance as to its effectiveness and compliance with set targets.</p> <p>To provide assurances that the Council's policies and procedures are aligned to the National Approach to Statutory Advocacy for Children and Young People being introduced.</p> <p>Provide assurance that procedures and processes are in accordance with the Golden Thread Advocacy Programme for Adults.</p>	10	Allocated and brought forward work allocated to SWAP – Terms of Reference agreed and work is ongoing.
Youth Offending Service (YOS)	Social Services	Governance / Assurance / Risk	This is a statutory Service and this has not been audited for some time. Review to provide assurances on the early intervention and prevention schemes and young people transferred to secure estate.		
Looked After Accommodated Children	Social Services	Governance / Assurance / Risk	As a result of the SS & WB Act, new regional strategy and guidance has been developed for care leavers. The review will provide assurance that regional care and support plans for looked after children have been developed in accordance with the requirements of the Act.		
CIV Processes	Social Services	Assurance	To review and provide assurances as to effectiveness of CIV in accommodating and dealing with data collection, dealing with referrals and signposting as a result of the changes brought about by the implementation of the SS & WB Act.		
Sub Total Priority Two				70	
				305	