

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Tuesday, 20 July 2021</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Draft Annual Internal Audit Strategy & Risk Based Plan 2021-22
Purpose of Report:	To provide members of the Governance and Audit Committee with the Annual Internal Audit Strategy and Risk Based Plan for 2021-22.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of Finance & Section 151 Officer
Elected Member and Officer Consultation:	No Elected Members have been consulted. Legal Services and Head of Finance.
Policy Framework:	The proposals in this report are in accordance with the policy framework and budget.
<p>Executive Summary:</p> <ul style="list-style-type: none"> <li>In line with the Public Sector Internal Audit Standards the Head of Internal Audit must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based audit plan should cover the Council's overall control environment including risk, governance and internal controls as far as practicable.</li> <li>Consideration of the Regional Internal Audit Service's Audit Strategy and Annual Risk Based Plan is one of the Governance and Audit Committee's key responsibilities.</li> <li>The proposed Internal Audit Strategy for 2021-22 is attached at Appendix A and the Annual Risk Based Plan for 2021/22 is attached at Appendix B to this report.</li> <li>The Strategy demonstrates how the Internal Audit Service will be delivered and developed in accordance with our Terms of Reference. The Strategy will be reviewed and updated annually in consultation with stakeholders namely the Governance and Audit Committee, Senior Leadership Team, External Auditors and Senior Management.</li> <li>The plan provides the Committee with an overview of the work to be undertaken which will offer sufficient coverage to be able to provide an opinion at the end of 2021-22 whilst having regard to the continuing impact caused by the pandemic and changes that have been made to the way the Council is operating.</li> </ul>	

## **Recommendation**

1. The Committee is recommended to consider and approve the draft Internal Audit Strategy (Appendix A) and draft Annual Risk Based Audit Plan for 2021-22 (Appendix B).

## **Reason for Recommendation**

1. To keep the Governance and Audit Committee informed and to approve the proposed draft Internal Audit Strategy and Annual Risk-Based Audit Plan for 2021/22 in compliance with the Public Sector Internal Audit Standards (PSIAS) and the Committee's Terms of Reference.

## **1. Background**

- 1.1** The United Kingdom Public Sector Internal Audit Standards (Performance Standard - 2010 Planning) provides the framework within which an internal audit plan should be compiled.
- 1.2** In line with the Public Sector Internal Audit Standards (PSIAS) the Head of Internal Audit must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 1.3** To develop the risk-based plan, the Head of Internal Audit consults with senior management to obtain an understanding of the organisation's strategies, key business objectives, associated risks and risk management processes. The Head of Internal Audit must review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems and controls.
- 1.4** In order to produce the Internal Audit plan the following information is taken into account:
  - Corporate Risk Register;
  - Corporate Plan;
  - Key Financial Systems;
  - Grant Claims that require Internal Audit certification;
  - Follow-up reviews;
  - Audit reviews that are carried forward from the previous audit plan;
  - Results of discussions with the Senior Leadership Team, including the Chief Executive, Section 151 Officer and other senior officers.
- 1.5** The Public Sector Internal Audit Standards require a risk-based audit plan to be produced to cover the Council's overall control environment including risk, governance and internal controls as far as practicable.

- 1.6** Considering the sources of information noted above supports Internal Audit to achieve the following:
- Comply with the PSIAS in compiling the draft annual Audit Plan;
  - Enable the Governance and Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2021-22 based on the audit reviews set out in the draft Annual Audit Plan; and
  - Enables the Head of Internal Audit to form an opinion on the risk, governance and internal controls of the organisation.
- 1.7** Changes to the way the Council is operating since Covid-19, including any new risks as a result of remote working have been considered and included within the draft audit plan for 2021-22.

## **2. Key Issues for Consideration**

- 2.1** Attached at Appendix A is the draft Internal Audit Strategy document for 2021-22. It demonstrates how the Internal Audit Service will be delivered and developed in accordance with our Terms of Reference. The Strategy will be reviewed and updated annually in consultation with stakeholders namely the Governance and Audit Committee, Senior Leadership Team, External Auditors and Senior Management.
- 2.2** The 2021-22 draft Annual Risk Based Plan of work has been formulated in compliance with the PSIAS. The draft detailed plan is attached at Appendix B.
- 2.3** The proposed plan continues to recognise particular risks arising from COVID-19, availability of audit and service staff and challenges arising from the remote ways of working. The plan is also flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may emerge.
- 2.4** Internal Audit work will be undertaken remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documents and data.
- 2.5** The proposed plan at Appendix B will offer sufficient coverage to be able to provide an opinion at the end of 2021-22.
- 2.6** The Governance and Audit Committee will receive updates on how the plan is being delivered and any changes that may be required.

### **3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?**

- 3.1** The well-being goals identified in the Act were considered in the preparation of this report. It is considered that there will be no significant or unacceptable impacts upon the achievement of well-being goals/objectives as a result of this report.

### **4. Resources and Legal Considerations**

#### **Financial**

- 4.1** There are no resource implications as a direct consequence of this report, but effective audit planning and monitoring are key contributors in ensuring that the Council's assets and interests are properly accounted for and safeguarded.

#### **Employment**

- 4.2** None as a direct consequence of this report.

#### **Legal (Including Equalities)**

- 4.3** The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2014 as amended from time to time. There are no equalities implications as a direct consequence of this report.

### **5. Background Papers**

None



**DRAFT**  
**STRATEGY**  
**&**  
**ANNUAL RISK BASED**  
**INTERNAL AUDIT PLAN**  
**2021/2022**

### 1. Introduction

- 1.1 Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. This opinion forms part of the framework of assurances that the Council receives and should be used to help inform the Annual Governance Statement. The purpose of this document is to provide a detailed Internal Audit Risk Based Plan for 2021/2022.
- 1.2 The audit plan ensures that the risks facing the Council are adequately addressed and internal audit resources are effectively utilised. The standards for “proper practice” in relation to internal audit are laid down in the Public Sector Internal Audit Standards (PSIAS).
- 1.3 The Internal Audit Service is delivered through the expanded shared service that came into existence on 1st April 2019. The service is hosted by the Vale of Glamorgan Council and provides internal audit services to the Vale, Bridgend, Merthyr Tydfil & Rhondda Cynon Taf Councils. The arrangement is underpinned by a detailed legal agreement between the four Councils which sets out a range of obligations (the core service is the same for each Council but there are differences in what is provided outside of the core service). The service reports to the four Governance & Audit Committees and is overseen at a strategic level by the Board which consists of the Chief Finance Officers of the four Councils.

### 2. Definition of Internal Audit

- 2.1 The Public Sector Internal Audit Standards (PSIAS) defines Internal Audit as follows:

*“Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes”.*

### 3. Requirement for Internal Audit

- 3.1 Internal Audit is a statutory service. Part 3 of The Accounts and Audit (Wales) Regulations 2018 concerns financial management and internal control. Regulation 5 (responsibility for internal control and financial management) of Part 3 directs that:

*‘The relevant body must ensure that there is a sound system of internal control which facilitates the effective exercise of that body’s functions and which includes:*

- (a) Arrangements for the management of risk, and*
- (b) Adequate and effective financial management.’*

3.2 Regulation 7 (Internal Audit) of Part 3 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.’*

3.3 PSIAS state:

*“The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation’s goals. The risk based plan must take into account the requirement to produce an annual internal audit opinion”*

3.4 The overall opinion issued each year by the Head of Internal Audit on the adequacy and effectiveness of the control environment is used as a key source of assurance to support the Annual Governance Statement.

#### **4. Section 151 Officer Responsibility**

4.1 Internal Audit also has an important role to support the Council’s Section 151 Officer in discharging their statutory responsibilities, which include:-

- S151 Local Government Act 1972 – to ensure the proper administration of financial affairs.
- S114 Local Government Act 1988 – to ensure the Council’s expenditure is lawful.

#### **5. Development of the Internal Audit Plan**

5.1 The annual internal audit plan has been prepared after considering the risk registers and the views of Corporate Directors and Senior Management as to where audit resource is most needed. In line with the PSIAS, this plan should enable Internal Audit to maximise the value and assurance it provides to the Council, whilst ensuring it fulfils its statutory obligation to review and report on the Council’s internal control environment, governance and risk management arrangements. As was the case for the 2020-21 plan, risks arising from the ongoing Covid-19 pandemic have also been considered when formulating the 2021-22 plan.

#### **6. Risk Based Approach**

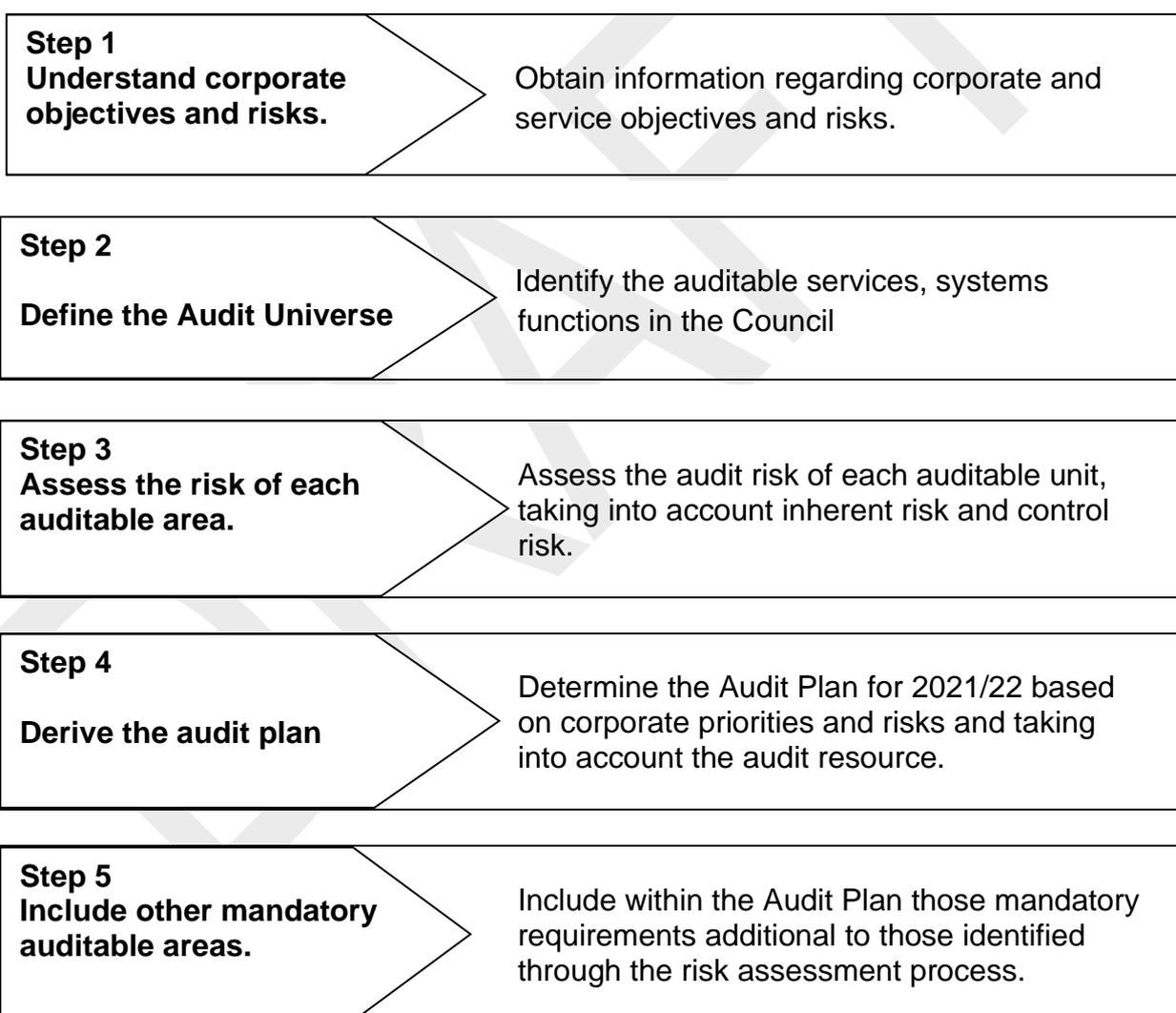
6.1 The internal audit function will be delivered in accordance with the Internal Audit Charter 2021-22, as presented to the Governance & Audit Committee in May 2021. The Charter defines the role, scope, independence, authority and responsibility of the internal audit service and audits will be delivered in accordance with the Charter.

6.2 Risk based work is critical to the Council, as it seeks to improve the risk awareness of staff and improve overall control. The internal audit work programme is designed to provide assurance that identified significant risks are being managed effectively. As part of this process Internal Audit will also examine the risk management and governance arrangements.

6.3 By adopting a risk based audit approach there is a clear linkage between the significant risks identified in the Council's Corporate Risk Register and the work undertaken by Internal Audit in providing assurance against these. As a result, the starting point for the audit plan approach is an understanding of the Council's objectives and risks.

## 7. Methodology

7.1 A summary of our approach to the development of the Audit Plan for 2021/22 is set out below. The Plan is driven by the Council's organisational objectives and priorities as set out in the Corporate Plan and the risks that may prevent the Council from meeting these objectives.



## 8. The Risk Assessment Process

- 8.1 The information which has been used to prepare the risk assessment and proposed internal audit plan has been collected and collated from several different sources. 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, the Directorate's Service Plans, the Corporate Risk Register and meeting with Corporate Directors 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.
- 8.2 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.

## 9. The Annual Internal Audit Plan

- 9.1 In accordance with the PSIAS, the Head of Audit is responsible for developing a risk-based annual audit plan which considers the Council's risk management framework. Within the Standards there is also a requirement for the Head of Audit to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, controls and resources. The Head of Audit must also ensure that Internal Audit resources are appropriate, sufficient and effectively deployed to achieve the approved plan.
- 9.2 An annual plan is derived following the audit risk assessment, whereby audits will be selected based on the greatest perceived risk. The Internal Audit Service will ensure that most effort is focused on high risk areas while, at the same time, not ignoring the potential for problems that may materialise in other areas.
- 9.3 Whilst the Internal Audit Service will adopt a risk based approach to determine relative risk, there will remain areas where a purely cyclical approach may still be required e.g. programme of school audits, financial systems and grant verifications.
- 9.4 Consideration is also given to planned external audit work to minimise duplication and to maximise audit coverage.
- 9.5 Attached at **Appendix B** is the detailed schedule of audits planned to be completed during 2021-2022 for each of the Council's Directorates including Cross Cutting.

9.6 The Head of Internal Audit will monitor progress against the audit plan. Where there is a need for material changes to the plan; a revised plan will be re-submitted to the Governance & Audit Committee for endorsement. The Governance & Audit Committee will also be advised of performance against the audit plan and be kept informed of the results undertaken.

9.7 The COVID 19 pandemic has meant that most Council staff have worked remotely since March 2020 and this is likely to continue to some extent during 2021/22. Therefore, systems & processes have been adjusted to cater for the new ways of working. Similarly, the Internal Audit team will continue to work remotely, conducting audits and obtaining evidence digitally. Each audit will consider the potential impact of COVID 19 and remote working to ensure adequate controls and governance arrangements remained in place.

### **10. Resource Requirement**

10.1 Resource requirements are reviewed each year as part of the audit planning process and are discussed and agreed with the Regional Internal Audit Service (RIAS) Board.

### **11. Contingencies**

11.1 The internal audit plan needs to be flexible enough to enable the internal audit service to be able respond, as required, to situations arising during the period covered by the plan. A contingency reserve element has been built in to assist in dealing with any such matters arising.

### **12. Audit Approach**

12.1 The primary purpose of an audit review is to provide an independent and objective opinion to the Council on the framework of internal control, risk management and governance in operation and to stimulate improvement.

12.2 The approach will be :

- Fieldwork will take place following agreement of the audit objectives.
- A draft report will be prepared and provided to Management for review and comment with an opportunity given for discussion or clarification.
- The final report will incorporate Management comments together with a Management Action Plan for the implementation of recommendations.
- The Governance and Audit Committee will be advised of the outcome of the audit and may receive a copy of the Final Report.

- Any serious issues arising during the course of the audit review will be promptly reported to the Head of Internal Audit to determine the impact on the scope of the review. Serious issues will also be promptly brought to management's attention to enable appropriate remedial action to be taken prior to being formally published in the audit report.
- The audit report will provide an overall assurance opinion, based on the auditor's professional judgement of the effectiveness of the framework of internal control, risk management and governance.

12.3 The audit assurance categories are :

AUDIT ASSURANCE CATEGORY CODE	
<b>Substantial</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
<b>Reasonable</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
<b>Limited</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
<b>No Assurance</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

12.4 A Management Action Plan will form an integral part of the report and will be used to record:

- Those risks considered to be inadequately controlled;
- A prioritisation of audit recommendations and the actions management propose to bring the risks within acceptable parameters, the officer(s) responsible for those actions and the dates for completion.

12.5 Audit recommendations will be prioritised as follows :

RECOMMENDATION CATEGORISATION	
Risk may be viewed as the chance, or probability, of one or more of the organisation's objectives not being met. It refers both to unwanted outcomes which might arise, and to the potential failure to realise desired results. The criticality of each recommendation is as follows:	
<b>High Priority</b>	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
<b>Medium Priority</b>	Action that is considered necessary to avoid exposure to significant risks.
<b>Low Priority</b>	Action that is considered desirable and should result in enhanced control.

12.6 The implementation of the agreed recommendations will be monitored. Management will be contacted and asked to provide feedback on the status of each agreed recommendation once the target date for implementation has been reached.

12.7 Any audits concluded with a no assurance or limited assurance opinion will be subject to a follow up audit.

### 13. Follow Up Reviews

13.1 Where significant gaps in the control environment have been identified and where either limited or no assurance has been given; then these audits will be subject to a follow up. The timing of the follow up is very much dependent on available resources, but Internal Audit's aim will always be to complete the follow up within three to six months of completion of the audit (depending on the assurance level).

### 14. Reports to the Governance & Audit Committee

14.1 A status report on internal audit work will be present to the Governance & Audit Committee on a quarterly basis (approximately). The purpose of these reports is to provide an update on the progress made against the delivery of the Internal Audit Plan. The report will provide details of audits completed to date, the assurance opinions given and the number and type of recommendations made.

### 15. Annual Assurance Report.

15.1 A formal annual report to the Governance & Audit Committee presenting the Head of Internal Audit's opinion on the overall adequacy and effectiveness of the framework of governance, risk management and internal control, will be published to enable it to be taken into account when preparing the Council's Annual Corporate Governance Statement. The format of the Head of Internal Audit's report will follow that set out in the Public Sector Internal Audit Standards (PSIAS) and will include:

- An opinion on the overall adequacy and effectiveness of the Council's framework of internal control, risk management and governance,

- Disclose any qualifications to that opinion, together with the reasons for qualification;
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies;
- Any issues considered by the Head of Audit to be particularly relevant to the Corporate Governance Statement;
- A comparison of work undertaken with that planned, with a summary of internal audit performance for the year; and comment on compliance with the Public Sector Internal Audit Standards and Internal Audit's Quality Assurance and Improvement Programme.

DRAFT

Directorate	Area	Audit Objective, Scope / Risk
Cross Cutting	Carry Forward from 2020-21	Provision for those assignments which are still ongoing at the end of 2020-21.
Cross Cutting	Closure of reports - 2020/21	To finalise all draft reports outstanding at the end of 2020-21.
Cross Cutting	Follow up Reports	To ensure that all limited assurance reports are followed up in a timely manner
Cross Cutting	Recommendation Monitoring	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.
Cross Cutting	Annual Governance Statement 2020-21	The completion of the Council's Annual Governance Statement, submission to Audit Committee and included with the Draft Statement of Accounts 2019-20 (including the Governance Assurance Statements from Corporate Officers and Senior Management. Deadline date June 2021.
	Annual Governance Statement 2021/22	To make preparations for the production of the AGS for 2021/22
Cross Cutting	Safeguarding	This review will 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 particularly having regard to the impact of COVID19.
Cross Cutting	Grant Certification Work	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with.
Cross Cutting	Risk Management	Successful risk management relies on a corporate approach to ensure that all risks are identified and managed systematically and consistently across the Council
Cross Cutting	Remote Working	Remote working impact on governance and internal control arrangements using the feedback from the questionnaire
Cross Cutting	Building Compliance	To provide assurance that schools and social care buildings are compliant with statutory safety guidelines
Cross Cutting	Pool Cars	To identify if the current fleet of pool cars is still economically advantageous since the introduction of home working.
Cross Cutting	Performance Management	To review the performance management arrangements paying particular attention to the accuracy of the PI information collected and reported
Cross Cutting	General Data Protection Regulations (GDPR)	This audit will review whether the Council has an effective control framework in place for ensuring that personal information that is gathered is only used for the purpose for which it was originally intended.
Environment & Housing	SRS Joint Service	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 2019-20 Financial Year.
Environment & Housing	SRS Joint Service	Undertake a service specific compliance review - area to be confirmed
Environment & Housing	Contract Monitoring	To provide assurance that during negotiation and settlement of disputes there is adherence to Council's policies and procedure including CPR and PCoP.
Environment & Housing	Tender Evaluation & Award	To undertake a review of the procedures and processes associated with a number of Contracts and compliance to the Council's Rules and Regulations focusing on tender and award of contracts also having regard to any impact COVID19 has had to these processes.
Environment & Housing	Pothole Repairs	To ensure that the controls surrounding the pot holes repair processes are operating satisfactorily and are in compliance with the Council's Financial & Contract Procedure Rules. Review the effectiveness and efficiency of the contracts to ensure the Council is achieving value for money

Directorate	Area	Audit Objective, Scope / Risk
Environment & Housing	Waste	To ensure that any external funding is being spent in compliance to the specific criteria as well as in compliance with the Council's Financial & Contract Procedure Rules and PCop
Environment & Housing	Housing	To provide assurance on the control environment of the rent setting and collection processes
Environment & Housing	Housing Repairs	To review the systems and processes in operation surrounding Building Services responsive repairs to provide assurance on the adequacy of the control environment.
Environment & Housing	Homelessness	To undertake any specific work identified as a result of the homelessness review being undertaken by the Scrutiny task & finish group
Environment & Housing	Civil Enforcement	Compliance to Council's policies and procedures
Learning & Skills	Schools	To undertake a number of school based reviews as well as cross cutting thematic reviews in accordance with the Internal Audit risk based assessment.
Learning & Skills	School CRSA	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
Learning & Skills	Catering Company	To provide assurances on the operation of the Catering Company.
Learning & Skills	School Admissions	To ensure all processes and procedures are in place and operating effectively
Learning & Skills	Electronic Devices	To review the control and distribution arrangements of ICT equipment to schools.
MD & Resources	Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year may differ, with each audit having varying amounts of system review, testing or a combination of the two. This approach enables us to deliver a more cost-effective service, whilst providing sufficient assurance as to the adequacy of the Council's material system control environment.
MD & Resources	Capital Programme & Project Management	A review of this area will be undertaken to provide assurance that the Capital Programme remains on track and that slippage is accounted for, reported and regularly monitored.
MD & Resources	Early Retirement / Redundancy	Provide ensure transparency and assurance that Council's policies are adhered to
MD & Resources	Payroll	overtime, honorarium, enhancements etc
MD & Resources	DBS	To provide assurance that DBS checks are in place for all posts that have been identified as requiring one
MD & Resources	PCI – DSS (Payment Card Industries – Data Security Standards)	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.
MD & Resources	ICT Audit	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.
MD & Resources	Cyber Security	To provide assurance of the measures in place to mitigate the risk of cyber fraud
MD & Resources	Oracle	To ensure that changes made to processes as the result of the implementation of the new cloud based system are effective and efficient
MD & Resources	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape identifying any best practice across the other Authorities within the Regional Service, including the review of FPN's.
MD & Resources	Insurance	To provide assurance that the service is operating efficiently and effectively
MD & Resources	Disabled Facilities Grants	To review the process and payments in regard to grants paid to applicants

Directorate	Area	Audit Objective, Scope / Risk
MD & Resources	Planning	To provide assurance on the control environment in respect of processes, decision making and fees and charges
MD & Resources	Building Control	To provide assurance on the control environment in respect of processes, decision making and fees and charges
MD & Resources	Property Services	To review the process and procedures in place in respect of commercial and consultancy Services provided
Social Services	Adoption Service	A compliance review to complete the Annual Accounting Statement
Social Services	Regional Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented. Collaborative work with Cardiff Council.
Social Services	Support for Carers	Carers' Assessments & Payments
Social Services	WCCIS	Ensure robust controls are in place and operating effectively
Social Services	Childrens Services	Review the process, system and recording in place at the point of initial contact. Approach from a system point of view – initial contact to assessment.
Cross Cutting	Governance & Audit Committee / Member and SLT Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee, plan formulation and monitoring, and regular reporting to, and meeting with, the Section 151 Officer, SLT and the RIAS Board.
Cross Cutting	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.
Cross Cutting	Exemptions to Contract / Finance Procedure Rules	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.
Cross Cutting	Advice & Guidance	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.
Cross Cutting	Data Analytics	Data Analytics is proving to be a useful internal audit tool as councils become more reliant on electronic data, as data analytics enables a vast amount of data to be analysed when selecting testing samples
Cross Cutting	External Audit Liaison	To ensure that a “managed audit” approach is followed in relation to the provision of internal and external audit services.
Cross Cutting	Annual Opinion Report 2020-21	To prepare and issue the Head of Audit’s Annual Opinion Report 2019/20.
Cross Cutting	Annual Opinion Report 2021-22	Preparation for the production of the 2020-21 Annual Opinion Report
Cross Cutting	Audit Planning 2021 - 22	To prepare and present the annual risk based audit plan for 2021/22.
Cross Cutting	Audit Planning 2022 -23	To prepare and present the annual risk based audit plan for 2022/23.
Cross Cutting	Compliance with PSIAS	Review compliance with the Public Sector Internal Audit Standards.
Cross Cutting	Fraud / Error / Irregularity	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.
Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.
Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.
Cross Cutting	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.