

Meeting of:	<b>Governance and Audit Committee</b>
Date of Meeting:	<b>Monday 12 June 2023</b>
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Internal Audit Strategy & Risk Based Plan 2023/24
Purpose of Report:	To provide members of the Governance and Audit Committee with the Annual Internal Audit Strategy and Risk Based Plan for 2023-24 for approval.
Report Owner:	Head of the Regional Internal Audit Service
Responsible Officer:	Head of the Regional Internal Audit Service
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 2023/24 is attached at <b>Appendix A</b> and the Annual Risk Based Plan for 2023/24 is attached at <b>Appendix B</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 this 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 2023/24.</li> </ul>	

## **Recommendation**

- 1.** The Committee is recommended to consider and approve the draft Internal Audit Strategy (Appendix A) and the draft Annual Risk Based Audit Plan for 2023/24 (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 2023/24 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.
  - Feedback from questionnaires issued to Heads of Service
  - Results of discussions with the Senior Leadership Team including the Chief Executive, Section 151 Officer and other senior officers as necessary.
- 1.5** The PSIAS 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** Consideration of the sources of information noted above supports Internal Audit to achieve the following:
- Compliance with the PSIAS in compiling the draft Annual Audit Plan;
  - Enabling the Governance and Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2023/24 based on the audit reviews set out in the draft Annual Audit Plan; and
  - Enabling 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 other changes have been considered and included within the draft Audit Plan for 2023/24.

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

- 2.1** Attached at **Appendix A** is the draft Internal Audit Strategy document for 2023/24. 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 2023/24 draft Annual Risk Based Plan of work has been formulated in compliance with the PSIAS and is attached at **Appendix B**.
- 2.3** The proposed Annual Plan is 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 but will also include in person visits and meetings as required for each audit.
- 2.5** The proposed Annual Plan at Appendix B will offer sufficient coverage to be able to provide an opinion at the end of 2023/24.
- 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. Climate Change and Nature Implications**

- 4.1** None as a consequence of this report

### **5. Resources and Legal Considerations**

#### **Financial**

- 5.1** 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**

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

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

- 5.3** 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.

### **6. Background Papers**

None



**STRATEGY  
&  
ANNUAL RISK BASED  
INTERNAL AUDIT PLAN  
2023-2024**

### 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 2023/2024.
- 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 mandatory 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 and assurance 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.

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

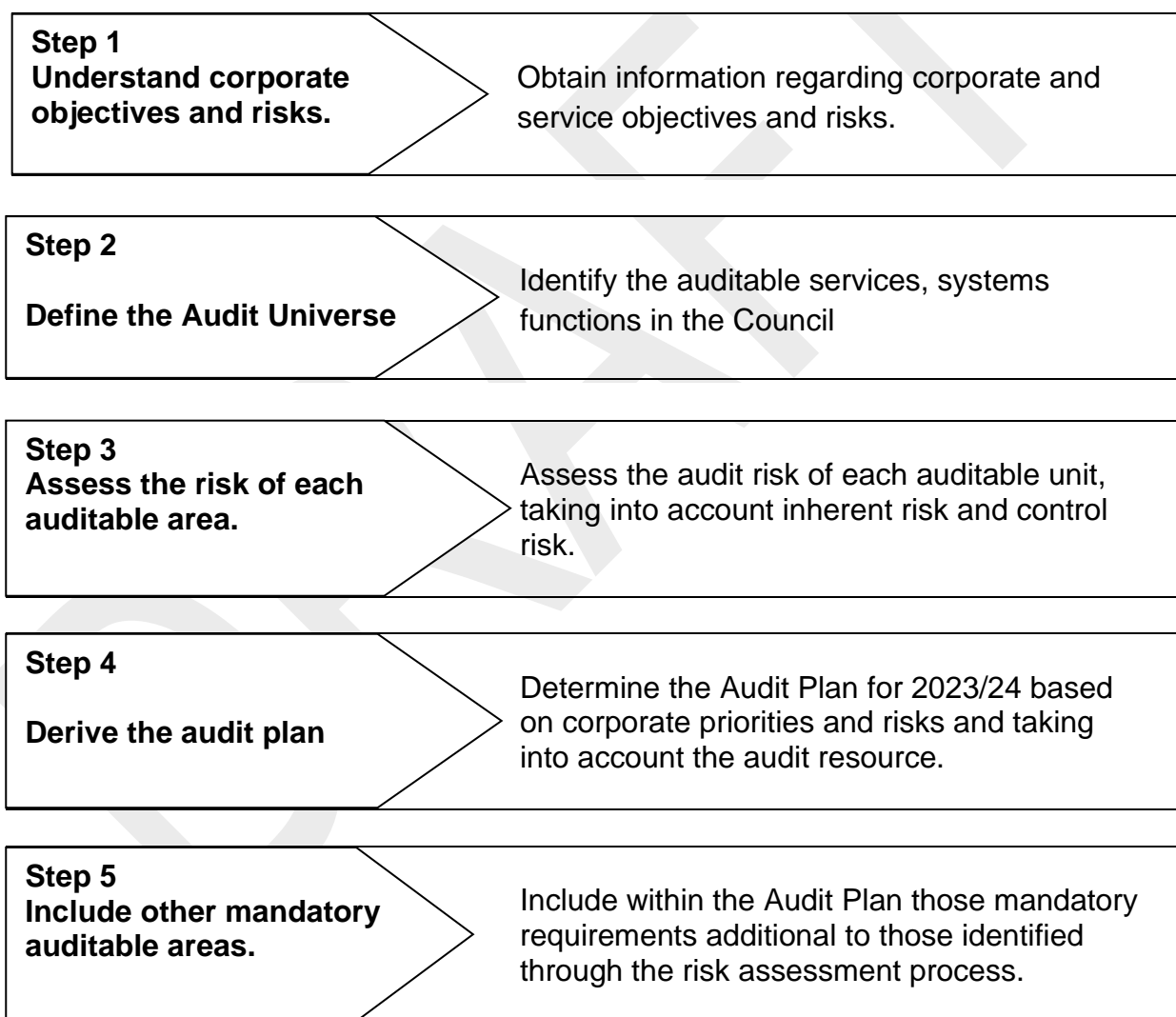
6.1 The internal audit function will be delivered in accordance with the Internal Audit Charter 2023-24, as agreed by the Governance & Audit Committee. The Charter defines the role, scope, independence, authority and responsibility of the internal audit service and audits will be delivered in accordance 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 2023/24 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 a priority basis. Internal Audit will endeavour to complete all reviews classified as "high" risk 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. The priority and timing of audits may change during the year subject to discussions with senior management and resource availability.

## **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 eg) programme of school audits, financial systems and grant verifications. Within a Council context it is also important to ensure audit coverage across the service portfolio to provide assurances to senior management on the proper use of the public pound, minimising fraud and error.
- 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 2023/2024 for each of the Council's Directorates including Cross Cutting audits.
- 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 Systems & processes have been adjusted to cater for the new ways of working. Similarly, the Internal Audit team will continue to work remotely to a large extent, conducting audits and obtaining evidence digitally but will also include in person visits and meetings as required for each audit. Each audit will continue to consider the potential impact of 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 RIAS 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 with relevant evidence obtained.
  - 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 considered 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.

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**VOG - INTERNAL AUDIT PLAN - 2023/24**

Ref	Directorate	Area	Audit Scope / Risk	Priority
1	Cross Cutting	Follow up Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner	high
2	Cross Cutting	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee and included with the Draft Statement of Accounts 2022/23 (including the Governance Assurance Statements from Corporate Officers and Senior Management).	n/a
3	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 across the Council.	high
4	Cross Cutting	Corporate Risk Management	A review of a sample of corporate risks to identify if they are being appropriately managed and progress is being reported accurately.	high
5	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.	high
6	Cross Cutting	Project & Programme Management	To review the structure and governance arrangements of the various Boards operating within the Council	high
7	Cross Cutting	Information Governance	To provide assurance that identified strategic actions within the Information Governance baseline assessment are being effectively managed and are being delivered to plan .	high
8	Cross Cutting	Mobile Devices	To review the management of mobile devices from an assurance perspective, including reference to the MS365 Telephony project and the move to hybrid working	high
9	Cross Cutting	Speak Out	To provide assurance that the speak out process is robust and effective in respect of the recording, allocation, completion and reporting of referrals and that any Whistleblowing referrals received are reported correctly.	high
10	Cross Cutting	Fees & Charges	To review the process Council wide to include bookings, payments in advance, use of online payment facilities and the ability to take payments electronically whether online or in person.	high
11	Cross Cutting	Welsh Language Standards	To provide assurance that the Council is compliant to the Welsh Language Standards	high
12	Cross Cutting	Complaints and Compliments	To provide assurance that the policy and procedures are being adhered to, performance is monitored and reported data is accurate	high
13	Cross Cutting	Regulatory Body Recommendation Tracking	To undertake a walkthrough test to provide assurance that recommendations made are accurately recorded and addressed.	high
14	Cross Cutting	Security & Access to Council Buildings	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	high
15	Cross Cutting	Single Adaptation Team	To review the processes in place within this newly created team having particular regard to the means testing process	high
16	Environment & Housing	SRS Joint Service	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 2022-23 Financial Year.	high
17	Environment & Housing	SRS Joint Service - Income	To provide assurance that the processes in place to collect income within the SRS service are effective and efficient	high
18	Environment & Housing	SRS Joint Service - Food Hygiene	To provide assurance that processes and procedures are in place and effectively being implemented to ensure that at least the minimum Food Safety Authority standards are being met.	high

Ref	Directorate	Area	Audit Scope / Risk	Priority
19	Environment & Housing	Waste Management	To provide assurance 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 and any agreed business plans.	high
20	Environment & Housing	School Transport	To provide assurance that procurement and contract monitoring is in adherence to Council policies and procedures to ensure the delivery of the agreed service within the agreed contract price.	high
21	Environment & Housing	Leisure Centres	Review the performance measures in place and verify the data and calculations used and examine the scrutiny and challenge that is provided having regard to the Audit Wales work around the Sustainable Development Principle.	high
22	Environment & Housing	Cleaning & Security Services	Provide assurance that the services provided are in compliance with service level agreements in place	high
23	Environment & Housing	Housing Rents	To provide assurance on the control environment of the rent setting and collection processes	high
24	Environment & Housing	Temporary Housing Solutions	Examine compliance with this statutory duty, review process for availability, processing and prioritising cases to provide assurance that systems are efficient and effective.	high
25	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.	medium
26	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	medium
27	Learning & Skills	Libraries	To provide assurance that appropriate controls are in place in respect of digital equipment	medium
28	Corporate Resources	Local Authority Trading Company	To provide assurances on the governance and operation of the Council's LATC.	medium
29	Corporate 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.	high
30	Corporate Resources	Oracle Fusion	To ensure that changes made to processes as the result of the implementation of the new cloud based system are effective and efficient	high
31	Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate	medium
32	Corporate Resources	Capital Programme	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.	high
33	Corporate Resources	Budget Savings	To identify and review the systems in place to monitor the high level of savings identified	high
34	Corporate 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.	high
35	Corporate Resources	Payroll	To provide assurance that the processes are in place in the new Oracle Fusion solution are operating effectively and efficiently.	high
36	Corporate Resources	Scheme of Delegations	To provide assurance that the scheme of delegation is complied with having particular regard to contract approval, orders and expenditure and write offs.	medium
37	Corporate Resources	Officer Code of Conduct	Review the processes in place and provide assurance that Officers are complying to the Council's Code of Conduct	medium
38	Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.	high
39	Corporate Resources	Cyber Security	Undertake testing to ensure that staff are aware or requirements to protect devices, services and networks and the information on them from theft or damage via electronic means and staff are aware of what to do if there is a concern or breach. Ensure this information is monitored and reported consistently across the Council	high
40	Corporate Resources	Procurement	Review current processes and practices to ensure that they are reasonable, effective and efficient in the current economic landscape and compliant to the Council's contract procedure rules and any grant conditions where relevant.	high
41	Corporate Resources	Property Services	To review the process and procedures in place in respect of commercial and consultancy Services provided	high

Ref	Directorate	Area	Audit Scope / Risk	Priority
42	Place	Shared Prosperity Funding	Review the process in place for receiving funding, funding and expenditure approval etc. to provide assurance that the systems are robust and efficient.	high
43	Place	Project Management	To undertake a review of the governance and decision making around Major Projects. Particular emphasis will be placed on compliance to the Council's Rules and Regulations and Project Management Methodology associated with high risk contracts.	high
44	Place	Car Park Income	To provide assurance that all income is being effectively collected and accounted for	medium
45	Place	Filming Income	To provide assurance that there is a standard approach across the Council in respect of fees charged, waivers of fees being granted where beneficial and appropriate and staff time is charged correctly.	medium
46	Social Services	Adoption Service	A compliance review to complete the Annual Accounting Statement	high
47	Social Services	Deputyships & Appointeeships	To ensure that the systems and controls surrounding the management of Appointeeship and Deputyships accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council.	high
48	Social Services	Section 117	To seek assurance that processes are adhered to and people are supported with after care following Mental health involvement.	medium
49	Social Services	Family Information Service	To provide assurance that the Childcare Offer for Wales scheme has been correctly administered and identify any lessons to be learnt	medium
50	Social Services	Financial Assessments	in relation to third party/top up payments for care placements to ensure consistency and application.	high
51	Social Services	Regional Emergency Duty Team	To review the governance arrangements in place to ensure the Council is correctly represented in regard to the Regional Emergency Duty Team	medium
52	Social Services	Adult Social Care	To provide assurance that adequate controls are in place to mitigate identified risks within a selected service area.	high
53	Internal Audit	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.	n/a
54	Internal Audit	Compliance – expenses / mileage claims	Review of expenses / mileage claims submitted which are over three months old. Ongoing throughout the year.	n/a
55	Internal Audit	Waiver Requests	To challenge the use of exemptions to both Contract and Finance Procedure Rules via the waiver procedure. Challenge provided throughout the year.	n/a
56	Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers within the authority.	n/a
57	Internal Audit	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	n/a
58	Internal Audit	External Audit Liaison	To ensure that a "managed audit" approach is followed in relation to the provision of internal and external audit services.	n/a
59	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with the service areas which have received these recommendations.	n/a
60	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2022/23 and start preparation for 2023/24 report.	n/a
61	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2023/24 and commence preparation for 2024/25 plan	n/a
62	Internal Audit	Audit Charter / Manual	To review and update the documents as required	n/a
63	Internal Audit	Compliance with PSIAS	Review compliance with the Public Sector Internal Audit Standards.	n/a
64	Internal Audit	Closure of reports - 2022/23	To finalise all draft reports outstanding at the end of 2022-23.	n/a
65	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.	n/a



Ref	Directorate	Area	Audit Scope / Risk	Priority
66	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.	n/a
67	Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.	n/a
68	Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.	n/a