

Meeting of:	Governance and Audit Committee
Date of Meeting:	Monday, 22 June 2026
Relevant Scrutiny Committee:	Resources Scrutiny Committee
Urgent Decision Procedure Used (If yes, why)	No
Item Type	Part I
Report Title:	Internal Audit Strategy & Risk Based Plan 2026-27
Portfolio Holder:	No Relevant Cabinet Member
Strategic Leadership Team:	Head of Finance/Section 151 Officer
Lead Officer:	Head of the Regional Internal Audit Service

1.0 What is this report about?

In line with the Global Internal Audit Standards (GIAS) the Head of Internal Audit must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals. The risk-based audit plan should cover the Council's overall control environment including risk, governance and internal controls as far as practicable. This report provides members of the Governance and Audit Committee with the Internal Audit Strategy and Annual Risk Based Audit Plan for 2026-27 for approval.

2.0 What are the Recommendations?

	Recommendations – What and How?	Reason for Recommendation – Why?
2.1	The Committee is recommended to consider and approve the draft Internal Audit Strategy (Appendix A) and draft Annual Risk Based Audit Plan for 2026-27 (Appendix B).	To keep the Governance and Audit Committee informed and to approve the proposed draft Internal Audit Strategy and Annual Risk Based Audit Plan for 2026-27 in compliance with the Global Internal Audit Standards (GIAS) and the Committee's Terms of Reference

3.0 What is the background to this report?

- 3.1 The Global Internal Audit Standards (GIAS) and CIPFA's Code of Practice and Application Note provide the framework within which an internal audit plan should be compiled.
- 3.2 In line with the Global Internal Audit Standards (GIAS) the Head of Internal Audit must understand the Council's governance, risk management and control processes and implement a strategy and methodologies to guide the internal audit function and to develop the internal audit plan.
- 3.3 The Regional Internal Audit Service (RIAS) applies a risk-based planning approach, aligning its work programme to the Council's strategic objectives and principal risks. This ensures audit resources are targeted to the areas of highest priority and that assurance remains relevant and responsive to emerging issues.
- 3.4 The GIAS requires 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.
- 3.5 In presenting the Internal Audit Strategy and Risk Based Plan 2026-27, Internal Audit is achieving the following:
- Compliance with the GIAS 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 2026-27 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.

4.0 What issues are there to be considered?

- 4.1 Attached at **Appendix A** is the draft Internal Audit Strategy document for 2026-27. It demonstrates how the Internal Audit Service will be delivered in compliance to the GIAS requirements.
- 4.2 The 2026-27 draft Annual Risk Based Plan of work has been formulated in compliance with the GIAS and is attached at **Appendix B**.
- 4.3 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.
- 4.4 Internal Audit work will be undertaken using a hybrid approach of on-site visits and meetings as required for each audit and remotely using video conferencing (e.g. Microsoft Teams) and digital solutions as a basis for meetings and sharing documents and data, as required by each audit.
- 4.5 The proposed Annual Audit Plan at **Appendix B** will offer sufficient coverage to enable the Head of Internal Audit to provide an opinion at the end of 2026-27.

4.6 The Governance and Audit Committee will receive updates on how the Plan is being delivered and will be made aware of any significant changes.

5.0 How has evidence been used to inform the report, including the views of others?

5.1 The Strategy is reviewed and updated annually in consultation with stakeholders namely the Governance and Audit Committee, Senior Leadership Team, External Auditors and Senior Management.

5.2 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.

5.3 To produce the Internal Audit Plan the following information is considered:

- Corporate Risk Register.
- Corporate Plan (Vale 2030).
- Feedback from planning questionnaires issued to Managers;
- 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 post audit
- Results of discussions with the Senior Leadership Team including the Chief Executive, Section 151 Officer and other senior officers as necessary.

6.0 What are the next steps if the recommendations are approved?

6.1 The Regional Internal Audit Service continues to provide an adequate, effective and professional internal audit service to the Council in accordance with the Global Internal Audit Standards and its statutory obligations.

7.0 How does this report support Vale 2030 and Reshaping?

7.1 Internal Audit is a support service which does not directly provide a Council service to the public.

7.2 The annual audit plan seeks to provide assurance on the adequacy and effectiveness of the internal control environment, governance arrangements and risk management processes in place. This in turn gives confidence to the effective, economic and efficient use of public funds and resources and the minimalisation of fraud and error across those services.

7.3 The internal audit process often opens discussions on how services could be delivered more effectively, economically and efficiently.

8.0 How does this demonstrate the Five Ways of Working?

8.1 Long term –Provides positive assurance on sound financial management which gives a firm foundation for future delivery of services.

8.2 Integrated – providing audit assurance on the compliance with policies, procedures and legislation and the proper use of public funds, supports service areas to deliver their services in line with the well-being goals. Where appropriate audit reports will include recommendations to make service delivery more efficient.

8.3 Involved – Although the responsibility of delivering the annual internal audit plan lies with the Head of Audit, Directors, Heads of Service and Operational Managers are given the opportunity to contribute to the plan by suggesting areas they feel are high risk or where great assurance is required.

8.4 Collaborative –Good practice is shared across the 3 partner local authorities within the Regional Internal Audit Service (RIAS). RIAS is a member of the Welsh Chief Auditors' Group which also shares good practice on service delivery.

8.5 Preventative – identifying weaknesses in control, governance or risk management now will minimise the potential of fraud and error and also small issues escalating into much bigger problems in the future.

Resources

9.0 Finance

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

10.0 Workforce

10.1 There are no workforce issues as a direct consequence of this report

11.0 Legal and Equalities

11.1 Does an Equalities Impact Assessment need to be completed? No

11.2 The protected characteristics identified within the Equality Act, Socio-economic Duty and the impact on the use of the Welsh Language have been considered in the preparation of this report. As a public body in Wales the Council must consider the impact of strategic decisions, such as the development or the review of policies, strategies, services and

functions. It is considered that there will be no significant or unacceptable equality impacts as a result of this report.

11.3 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.

12.0 **Key Contacts**

12.1 **Who are the primary officers to contact with any comments and/or queries on the report?**

Lead Officer: Andrew Wathan Head of Regional Internal Audit Service	Democratic Services Officer: Gareth Davies
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Appendix

Appendix A – Draft Internal Audit Strategy

Appendix B – Draft Internal Audit Plan 2026-27

Background Documents

none



STRATEGY & ANNUAL RISK BASED INTERNAL AUDIT PLAN

2026-27

REGIONAL INTERNAL AUDIT SERVICE /
GWASANAETH ARCHWILIO MEWNOL RHANBARTHOL



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 2026-27.
- 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 Global Internal Audit Standards (GIAS) and CIPFA’s Application Note.
- 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 currently provides internal audit services to the Vale, Bridgend & Merthyr Tydfil Councils. A 3 Partner Model became operational from 1st April 2024. Positive feedback has been received in relation to audit service delivery from all partner S151 Officers and senior management.
- 1.4 The service reports to the three Governance & Audit Committees and is overseen at a strategic level by the Board which consists of the Chief Finance Officers of the three Councils.

2. Definition of Internal Audit

- 2.1 Internal Audit can be defined 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 2014 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 The GIAS 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 Council’s 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 GIAS, 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 2026-27, as agreed by the Governance & Audit Committee. The Charter defines the role, scope, independence, authority and responsibility of the internal audit service. The Internal Audit Charter is reviewed and updated annually and taken to Governance and Audit Committee for endorsement.

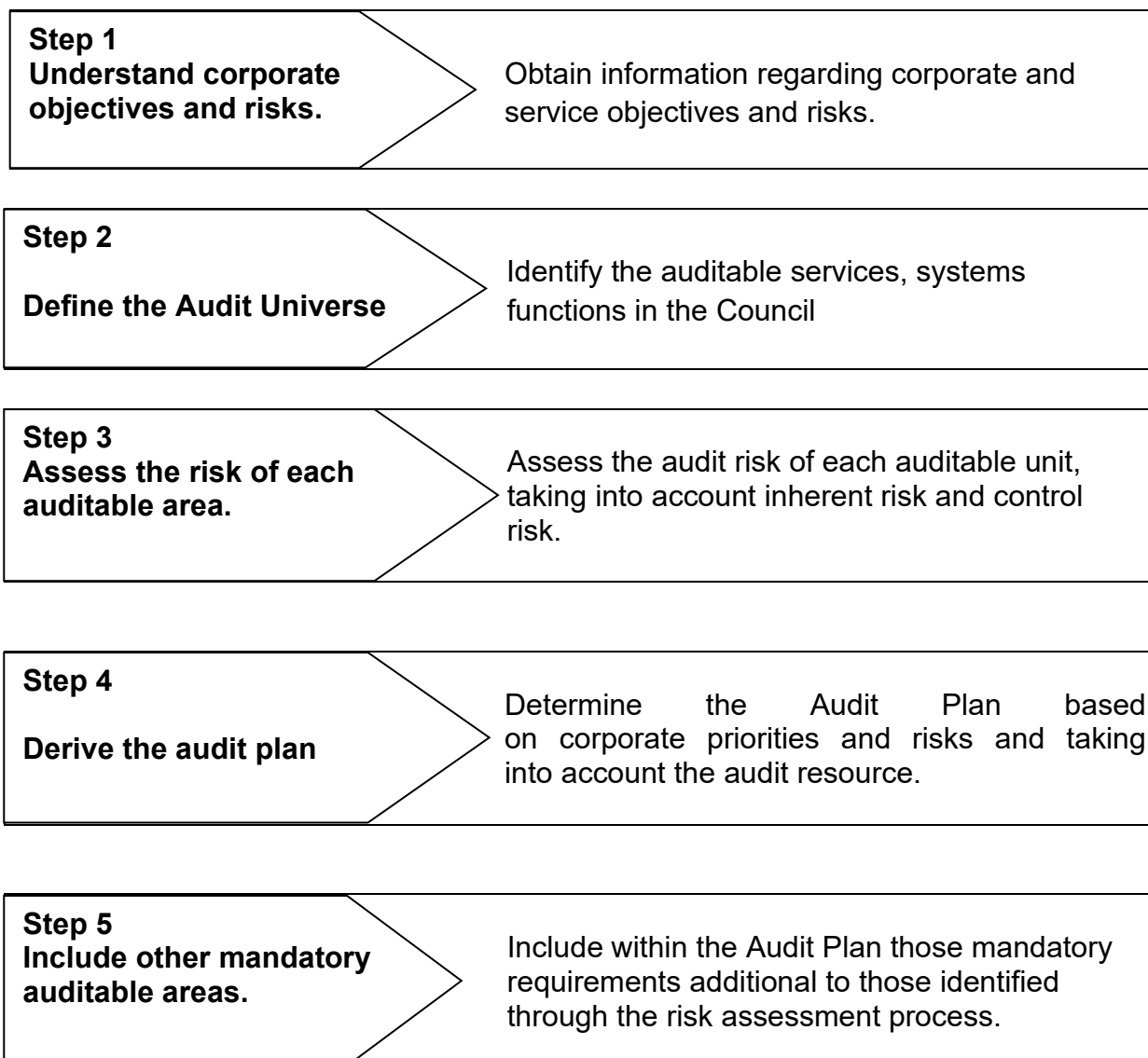
6.2 Risk based work is critical to the Council, as it seeks to improve the risk awareness of staff and improve overall control. The internal audit work programme is designed to provide assurance that identified significant risks are being managed effectively.

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 2026-27 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 Vale 2030 Corporate Plan and the Corporate Risk Register. An eform was circulated to Operational Managers and Heads of Service and a meeting with the Senior Leadership Team took place 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. 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 GIAS, 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 and ICT 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 2026-27 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 significant 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 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.

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. RIAS has the appropriate level of resources to deliver the agreed number of audit days to the Council during 2026-27. If the situation arises where in-house resources are not able to deliver the agreed number of audit days, the Head of Internal Audit will look to alternative sources to enable completion of the plan.

11. Contingencies

- 11.1 The internal audit plan needs to be flexible enough to enable the RIAS to be able to 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.
- Audit results are communicated to the management of the audited area in a closing meeting follow the completion of the audit fieldwork. This meeting is intended to clarify any issues which may need further explanation and help avoid any misperception or inaccurate conclusion which could be reflected in the draft report.
- A draft report containing findings and where appropriate recommendations will be prepared and issued to the relevant Manager and a response to the recommendations contained in the Management Action Plan requested.
- Following the return of the draft report and completed action plan, the report and responses to the recommendations are checked, the report finalised and issued to the relevant Chief Officer and Manager.

- 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.
- The Governance and Audit Committee will be advised of the outcome of the audits including audit opinion and the number and priority of recommendations made.
- The Governance and Audit Committee will be advised of the key issues identified in all *Limited Assurance and No Assurance* audit opinion audits.
- 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 Senior Management’s attention to enable appropriate remedial action to be taken prior to being formally published in the audit report.

12.3 The audit assurance categories are :

AUDIT ASSURANCE CATEGORY CODE	
Substantial	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.
Reasonable	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.
Limited	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.
No Assurance	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 As stated 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:	
High Priority	Action that is considered imperative to ensure that the organisation is not exposed to high risks.
Medium Priority	Action that is considered necessary to avoid exposure to significant risks.
Low Priority	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 the implementation of the recommendations and available resources, but Internal Audit's aim will always be to complete the follow up within six months of completion of the finalised audit.

14. Reports to the Governance & Audit Committee

14.1 A status report on internal audit work will be presented to the Governance & Audit Committee on a quarterly basis. 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 Governance Statement. The format of the Head of Internal Audit's report will follow that set out in the Global Internal Audit Standards (GIAS) 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 Annual 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 Global Internal Audit Standards and Internal Audit's Quality Assurance and Improvement Programme.

Vale of Glamorgan Council - Internal Audit Plan 2026/27

Ref	Directorate	Area	Audit Scope / Risk
1	Cross Cutting	Follow up Limited Assurance Reports	To provide assurance that service areas where limited assurance opinions were provided are followed up in a timely manner
2	Cross Cutting	Safeguarding	The objectives of the audit are to undertake an assessment of the Council's overall operating model for safeguarding to evaluate safeguarding performance. The review will include the safeguarding arrangements in place for vulnerable adults as well as children across the Council.
3	Cross Cutting	Good Governance	To provide assurance that key Corporate Governance processes are in place within the Council and that these are operating effectively to enable the Council to be provided with sufficient information to enable them to discharge their responsibilities.
4	Cross Cutting	Corporate Risk Management	The objective of the audit is to select a sample of corporate risks to identify whether there is suitable Risk Ownership, Monitoring & Review and Reporting.
5	Cross Cutting	Annual Corporate Self-Assessment	To provide assurance that the process in place for compiling, evaluating, consulting and reporting the Council's Annual Self Assessment is compliant with the appropriate legislation
6	Cross Cutting	Emergency Planning & Business Continuity Arrangements	To provide assurance over the Council's emergency planning and horizon scanning processes in place and establish how prepared the Council is in respect of issues that could potentially arise relating to supply chains, fuel shortages, energy costs etc. (excluding ICT business continuity)
7	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.
8	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.
9	Cross Cutting	Emergency Powers & Financial Exemptions	To provide assurance that the processes in place to obtain appropriate financial exemptions and delegated powers eg waivers, delegated powers when necessary, are effective and efficient
10	Cross Cutting	Procurement	To review aggregate spend with various suppliers to provide assurance that the most appropriate and cost effective procurement route has been taken.
11	Cross Cutting	Commissioning	To provide assurance that the Council's approach to commissioning services is compliant with processes, procedures and legislation
12	Corporate Resources	Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.
13	Corporate Resources	Financial Management Code	To provide assurance that the information presented is accurate
14	Corporate Resources	ICT Audits	ICT systems reviews will be undertaken across Directorates ICT systems to ensure robust controls are evident and operating effectively.
15	Corporate Resources	Cyber Security Governance	To provide assurance that the governance arrangements within the Council are effective and efficient and compliant to any relevant legislation
16	Corporate Resources	Scrutiny Arrangements	To provide assurance that the new arrangements are efficient and effective
17	Corporate Resources	Freedom of Information Requests	To provide assurance that the process in place is effective, efficient and compliant to legislation
18	Corporate Resources	Information Security for Members	To provide assurance that Members comply to processes, procedures and legislation to ensure that information they hold on devices is secure.
19	Corporate Resources	Project Zero	To provide assurance that the process in place for measuring and reporting the Council's carbon footprint is accurate, efficient and effective.
20	Corporate Resources	Payroll	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of payroll including overtime, standby and call out payments
21	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 2025-26 Financial Year.
22	Environment & Housing	SRS Joint Service - Taxi Licensing	The objectives of the audit were to review the effectiveness of controls surrounding the administration of the Taxi Licensing function including safeguarding measures.

Ref	Directorate	Area	Audit Scope / Risk
23	Environment & Housing	Responsive Repairs	To examine the procedures and processes in place for Building Services Responsive Repairs including monitoring of performance targets to ensure compliance and to provide assurance that the control environment is robust and efficient.
24	Environment & Housing	Housing Rents	To provide assurance that the new NEC system is implemented correctly and all data is transferred accurately.
25	Environment & Housing	Security of Assets & Stock in Alps Depot	To review the security arrangements in place to provide assurance they are effective.
26	Environment & Housing	Street Scene - Street Cleansing	To examine the systems in place to provide assurance that the service is working effectively and efficiently
27	Environment & Housing	Fuel Cards	Provide assurance that there are robust processes in place in relation to the management and administration of fuel cards
28	Environment & Housing	Parks & Playing Field Ground Maintenance	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Grounds Maintenance.
29	Environment & Housing	Waste Transfer / Disposal	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of transfer of waste / disposal by the Council.
30	Environment & Housing	Engineering	To provide assurance that processes in place in respect of procurement is compliant with Council policies and relevant legislation .
31	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.
32	Learning & Skills	School CRSA & Annual Report	To undertake the annual controlled risk self – assessment for schools to enable Head Teachers and Chair of Governors to review their internal controls and to ensure that they undertake and comply with the requirements of current legislation and the Financial Procedure Rules.
33	Learning & Skills	Youth Service	The purpose of this review is to provide assurance on the adequacy and effectiveness of governance, risk management, and internal control arrangements in place for the Council's Youth Services
34	Learning & Skills	Corporate Management - School Budget Deficits	To provide assurance that the new systems in place are effective and efficient
35	Learning & Skills	Additional Learning Needs - Panels	To provide assurance that the Panels required in this area (IDP Panel and ALP Panel) follow statutory procedures and their processes are efficient and effective
36	Place	Planning Applications and Appeals	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Planning Applications & Appeals.
37	Place	Regeneration Governance	To provide assurance that the governance arrangements in place between the four placemaking boards and the Vale board are effective.
38	Place	Major Projects	To provide assurance on the project management and deliver of major projects such as Levelling Up, Barry Partnership, Pride in Place etc
39	Social Services	Regional Adoption Service - Governance and Financial Management	A compliance review to complete the Annual Accounting Statement
40	Social Services	Respite Services	To establish how effective the controls and processes are for making placements and identify any issues/gaps that may arise in respect of care provision, particularly in respect of clients with more complex needs.
41	Social Services	External Children Placements	To provide assurance that the procurement and contract management processes are effective
42	Social Services	Adoption Payments	The objective of this audit is to provide assurance that adoption payments are accurate, supported by adequate assessments, authorised appropriately, which comply with formal agreements and any relevant legislation
43	Social Services	Special Guardian Orders	To review the arrangements in place for the payment of Special Guardianship Orders and means testing methodology
44	Social Services	Reablement / VCRS	To provide assurance that the systems and processes in place are effective and efficient
45	Social Services	Direct Payments	The purpose of the audit is to provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Direct Payments.

Ref	Directorate	Area	Audit Scope / Risk
46	Social Services	New Social Care Record System	To provide assurance on governance and decision making around the project whilst implementation is underway
47	Internal Audit	Compliance with GIAS - Self Assessment	Review compliance with the Global Internal Audit Standards.
48	Internal Audit	Effectiveness of Governance and Audit Committee	To provide assurance that the Council's Governance and Audit Committee is effective, in line with the CIPFA Self-Assessment of Good Practice guidance
49	Internal Audit	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 2025/26 (including the Governance Assurance Statements from Corporate Officers and Senior Management).
50	Internal Audit	Governance & Audit Committee / Member and SLT Reporting	This allocation covers Member reporting procedures, mainly to the Governance & Audit Committee. Regular reporting to, and meeting with, the Section 151 Officer, Strategic Leadership Team and the RIAS Board.
51	Internal Audit	Compliance – expenses / mileage claims	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.
52	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.
53	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.
54	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
55	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the GIAS
56	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.
57	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2025/26 and start preparation for 2026/27 report.
58	Internal Audit	Audit Planning	To prepare and monitor the annual risk based audit plan for 2026/27 and commence preparation for 2027/28 plan
59	Internal Audit	Audit Charter / Manual	To review and update the documents as required
60	Internal Audit	Closure of reports - 2025/26	To finalise all draft reports outstanding at the end of 2025/26.
61	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.
62	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.
63	Cross Cutting	Fraud / Error / Irregularity	Irregularity Investigations - Reactive work where suspected irregularity has been detected.
64	Cross Cutting	Fraud / Error / Irregularity	Anti-Fraud & Corruption – Proactive - Proactive counter-fraud work that includes targeted testing of processes with inherent risk of fraud.