

Progress Against Activities Undertaken for the period 1st July 2019 - 30th September 2019

The progress against each task undertaken by the Internal Audit Section during the period is as follows:

Internal Control Classification	<p>Full Assurance - Minimal or no risks identified.</p> <p>Reasonable Assurance - Controls appear to be operating effectively, however some weaknesses have been identified.</p> <p>Limited Assurance - Weaknesses have been identified with an increased risk to the Authority.</p> <p>No Assurance - Unacceptable risks identified.</p>
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Audit Area	Audit Scope	Grading	Progress / Comments
Resources			
Financial Services			
Education Improvement Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Audit certificate and audit report issued in July 2019.
Pupil Development Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Audit certificate and audit report issued in July 2019.
Creditors - Reconciliation (18/19)	To determine the effectiveness of the internal controls operating in respect of the Creditors Reconciliation process.	Limited Assurance	Final report issued in July 2019. 1 weakness was identified classified as high risk. The Manager has agreed an appropriate action to mitigate the weakness identified. The Internal Audit Summary report is attached at Appendix B1.
Budgetary Control - Monitoring (CRSA)	To determine the effectiveness of the internal controls operating with regards to the Budget Monitoring process. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in July 2019. Audit planning ongoing.
Reserves and Balances Protocol	To determine the effectiveness of the internal controls operating in respect of Reserves and Balances protocols.	Full Assurance	Final report and certificate issued in August 2019. No weaknesses were identified.
Revenue Services			
Debtors System (CRSA)	To determine the effectiveness of the internal controls operating with regards to the Debtors System . A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in July 2019. Audit planning ongoing.
Social Services Debtors (CRSA)	To determine the effectiveness of the internal controls operating with regards to the Debtors System for Social Services. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in July 2019. Audit planning ongoing.
NNDR (CRSA)	To determine the effectiveness of the internal controls operating with regards to the NNDR process. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in July 2019. Audit testing ongoing.
Council Tax (CRSA)	To determine the effectiveness of the internal controls operating with regards to the Council Tax System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in September 2019. Audit planning ongoing.
Audit, Insurance & Risk Management			
Insurance	To determine the effectiveness of the internal controls operating within the Insurance section with regards to Public Liability Claims.	Not Applicable	A review commenced in May 2019, Audit report being reviewed.

Commercial			
Customer Services			
Cashiers	To determine the effectiveness of the internal controls operating with regard to Cashiers System.	Full Assurance	Final report issued in July 2019. No weaknesses were identified.
Digital & IT			
Backup and Retention Follow Up Audit	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in May 2018 to ensure the 6 weaknesses agreed as a result of the audit had been fully implemented, a meeting is to be arranged to agree an action plan.
Procurement			
Purchasing	To determine the effectiveness of the key controls with regard to the Purchasing System to include the Creditor Payments system in each directorate.	Not Applicable	A review commenced in August 2019. Audit planning ongoing.
Workforce Management			
Payroll (CRSA)	To determine the effectiveness of the internal controls operating in with regards to the Payroll System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in August 2019. Audit planning ongoing.
Settlement Agreements (18/19)	To determine the effectiveness of the internal controls operating with regard to Settlement Agreements.	Limited Assurance (Provisional)	Draft report issued in March 2019, a meeting is to be arranged to agree an action plan.
Health & Safety (18/19)	To determine the effectiveness of the internal controls operating in respect of Health & Safety.	Not Applicable	Draft report issued in July 2019, a meeting is to be arranged to agree an action plan.
Regeneration & Community Services			
Property			
Corporate Landlord - Carbon Reduction Commitment	To determine the effectiveness of the Internal Controls with regards to the Carbon Reduction Commitment process administered by the Authority.	Not Applicable	A review commenced in July 2019, Audit report being reviewed.
Public Protection			
Cold Weather Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Audit certificate and audit report issued in July 2019.
Rent Smart Wales	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Limited Assurance	Final report and certificate issued in September 2019. 6 weaknesses were identified of which, 2 were classified as high risk and 4 were medium risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified. The Internal Audit Summary report is attached at Appendix B2.
Housing Allocations	To determine the effectiveness of the internal controls operating with regard to Housing Allocations.	Reasonable Assurance	Final report issued in July 2019. 2 weaknesses were identified classified as high risk. The Manager has agreed an appropriate action to mitigate all the weaknesses identified.
Estates and Asset Management			
Disposal of Surplus Land	To determine the effectiveness of the internal controls with regard to the Disposal of Surplus Land.	Not Applicable	A review commenced in August 2019, Audit testing is ongoing.

Education			
Education Transformation			
Schools CRSA	Internal Audit review of the CRSA programme issued to all schools.	Reasonable Assurance	The CRSA report issued to Education in July 2019. The report is to be disseminated to all schools and for each Headteacher to provide assurance that their own internal controls are robust.
SIMS Functionality (School System)	To determine the effectiveness of the internal controls operating in respect of the SIMS Functionality process in schools, as identified as part of the Control Risk Self Assessment process.	Not Applicable	A review commenced in August 2019, Audit testing is ongoing.
Inventory (Schools System)	To determine the effectiveness of the internal controls operating in respect of the Inventory process in schools, as identified as part of the Control Risk Self Assessment process.	Reasonable Assurance	Final report issued to the Education Department in September 2019 outlining the results of the School System Audit. 3 weaknesses were identified classified as high risk. The weaknesses identified are to be disseminated to all schools to determine compliance with their own systems and processes.
Schools Purchasing (School System)	To determine the effectiveness of the internal controls operating in respect of the Purchasing process in schools, as identified as part of the Control Risk Self Assessment process.	Not Applicable	A review commenced in September 2019. Audit testing ongoing.
21st Century Schools	To determine the effectiveness of the internal controls operating in respect of the 21st Century Schools Programme.	Not Applicable	A review commenced in April 2019, Audit testing is ongoing.
Inclusion Services			
Elected Home Education	To determine the effectiveness of the internal controls operating with regard to Elected Home Education.	Reasonable Assurance	Final report issued in July 2019. 6 weaknesses were identified 2 were classified as high risk and 4 were medium risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.
Youth Services			
Theft of items from the Youth Club van	A special investigation review of security arrangements following a theft of items from the Youth Club van.	Not Applicable	A review commenced in July 2019 into the security arrangements following a theft of items from the Youth Club van. Final report issued in September 2019, 3 weaknesses were identified classified as high risk. The Manager has agreed an appropriate action to mitigate all the weaknesses identified.
Social Services			
Adult Services			
Development & Commissioning			
Supporting People Programme (Outcomes) Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the grant certificate for Welsh Government.	Reasonable Assurance	Audit certificate and audit report issued in July 2019.
Supporting People Grant (RDC Post)	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Audit certificate and audit report issued in July 2019.
Supporting People Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Audit certificate and audit report issued in August 2019.
Commissioning	To determine the effectiveness of the internal controls operating in respect of the Commissioning Process within Social Services.	Not Applicable	A review commenced in September 2019. Audit planning ongoing.
Safeguarding & 14+			
14+ Team (incl. Leaving Care)	To determine the effectiveness of the internal controls with regard to the 14+ and Leaving Care process.	Not Applicable	Draft report issued in September 2019, a meeting has been arranged to agree an action plan.
General			
General Audit Areas			
Departmental Flexi System Use	To determine the effectiveness of the internal controls with regard to the application of the Flexible Working Scheme policy.	Not Applicable	A review commenced in June 2019, Audit report being reviewed.
Contract Audit Estimate vs Final Payment (18/19)	To determine the effectiveness of the internal controls in respect of Contract Audit in particular variations to contracts and compliance with Contract Procedure Rules.	Reasonable Assurance	Final report issued in September 2019. 2 weaknesses were identified of which both were classified as high risk. The Manager has agreed appropriate actions to mitigate all the weaknesses identified.
Contract Audit - Disaggregation (18/19)	To determine the effectiveness of the internal controls operating in respect of Contract Procedure Rules.	Not Applicable	Draft report issued in July 2019, a meeting is to be arranged to agree an action plan.