

**Progress Against Activities Undertaken for the Period 1st October 2019 - 31st December 2019**

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

<b>Internal Control Classification</b>	<p><b>Full Assurance</b> - Minimal or no risks identified.  <b>Reasonable Assurance</b> - Controls appear to be operating effectively, however some weaknesses have been identified.  <b>Limited Assurance</b> - Weaknesses have been identified with an increased risk to the Authority.  <b>No Assurance</b> - Unacceptable risks identified.</p>
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Audit Area	Audit Scope	Grading	Progress / Comments
<b>Resources</b>			
<b>Financial Services</b>			
Budgetary Control - Monitoring	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.
Bedwellty House & Park Charity Accounts	Independent audit review to provide an annual return for the charity as prescribed by the Charity Commission.	Not Applicable	A review commenced in December 2019. Audit planning ongoing.
Ebbw Vale Recreation Ground Charity Account	Independent audit review to provide an annual return for the charity as prescribed by the Charity Commission.	Not Applicable	A review commenced in December 2019. Audit planning ongoing.
<b>Revenue Services</b>			
Debtors System	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	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	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	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.	Full Assurance	Final report issued in November 2019. No weaknesses were identified.
Property Charges Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
<b>Audit, Insurance &amp; Risk Management</b>			
Insurance	To determine the effectiveness of the internal controls operating within the Insurance section with regard to Public Liability Claims.	Not Applicable	Draft report issued in September 2019. A meeting is to be arranged to agree and action plan.
<b>Commercial</b>			
<b>Communications</b>			
Social Media Accounts	To determine the effectiveness of the internal controls operating in respect of Social Media Accounts.	Not Applicable	A review commenced in October 2019. Audit testing ongoing.
<b>Customer Services</b>			
Housing Benefits	To determine the effectiveness of the internal controls operating with regards to Housing Benefit System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in September 2019. Audit report being reviewed.
<b>Digital &amp; IT</b>			
Backup and Retention Follow Up	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 2 weaknesses had been fully implemented, 1 had been partly implemented and 3 had not been implemented. The weaknesses not implemented are detailed in Appendix C attached. The Manager has since agreed appropriate actions to mitigate the outstanding weaknesses.

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.	Reasonable Assurance	Final report issued in November 2019. 4 weaknesses were identified of which 2 were classified as high risk and 2 were medium risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.
Bravo CMS Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
Workforce Management			
Payroll	To determine the effectiveness of the internal controls operating with regards to the Payroll System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Reasonable Assurance	Final report issued in October 2019. 2 weaknesses were identified of which both were classified as high risk. The Manager has agreed an appropriate action to mitigate the weaknesses identified.
Settlement Agreements (18/19)	To determine the effectiveness of the internal controls operating with regard to Settlement Agreements.	Not Applicable	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.	Limited Assurance	Final report issued in October 2019. 4 weaknesses were identified of which all were classified as high risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified. The Internal Audit Summary Report is attached at Appendix B.
Standby Payments	To determine the effectiveness of the internal controls operating in respect of Standby Payments.	Not Applicable	A review commenced in October 2019. Audit testing ongoing.
Legal			
Commercial, Property & Information Governance			
GDPR	To determine the effectiveness of the internal controls operating in respect of the GDPR Corporate Policies	Not Applicable	A review commenced in September 2019. Audit report being reviewed.
Governance			
Performance & Democratic			
Business Planning Improvement & Data	To determine the effectiveness of the Internal Controls with regards to the Business Planning Improvement & Data.	Not Applicable	A review commenced in November 2019. Audit planning ongoing.
Partnership and Policy			
Strategic Policy inc. Welsh Language and Equalities	To determine the effectiveness of the internal controls operating in respect of Welsh Language Policies.	Not Applicable	A review commenced in October 2019. Audit planning ongoing.
Regeneration & Community Services			
Frontline Integrated Services			
Waste Disposal	To determine the effectiveness of the Internal Controls operating with regards to Waste Disposal.	Not Applicable	A review commenced in September 2019. Audit testing ongoing.
Highways Maintenance Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
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.	Full Assurance	Final report issued in October 2019. No weaknesses were identified.
Building Cleaning Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
Development Control			
Planning Policy (incl. LDP)	To determine the effectiveness of the internal controls operating in respect of Planning Policies including the Local Development Plan.	Not Applicable	A review commenced in December 2019. Audit planning ongoing.
Building Control & Dangerous Structures Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
Estates and Asset Management			
Disposal of Surplus Land	To determine the effectiveness of the internal controls with regard to the Disposal of Surplus Land.	Reasonable Assurance	Final report issued in December 2019. 2 weaknesses were identified of which 1 was classified as high risk and 1 was medium risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.
Regeneration & Thriving Communities			
General Offices	To determine the effectiveness of the internal controls operating in respect of the processes administered at the General Office.	Not Applicable	A review commenced in November 2019. Audit planning ongoing.

Education			
Education Transformation			
SIMS Functionality	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	Draft report issued in October 2019. A meeting is to be arranged to agree and action plan.
Schools Purchasing	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	Draft report issued in November 2019. A meeting is to be arranged to agree and action plan.
River Centre 3-16 Learning Community	To determine the effectiveness of the internal controls operating in respect of the River Centre School.	Not Applicable	Draft report issued in November 2019. A meeting is to be arranged to agree and action plan.
21st Century Schools	To determine the effectiveness of the internal controls operating in respect of the 21st Century Schools Programme.	Not Applicable	Draft report issued in December 2019. A meeting is to be arranged to agree and action plan.
Inclusion Services			
Equalities and Bullying Follow Up	Follow up review to determine the action taken on the weaknesses made as a result of the audit.	Not Applicable	A review commenced in November 2019. Audit testing ongoing.
Social Services			
Adult Services			
Development & Commissioning			
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 testing ongoing.
Long Term Care			
Community Care	To determine the effectiveness of the internal controls operating in respect of Community Care.	Not Applicable	A review commenced in November 2019. Audit planning ongoing.
Childrens Services			
Safeguarding & 14+			
14+ Team (incl. Leaving Care)	To determine the effectiveness of the internal controls with regard to the 14+ and Leaving Care process.	Full Assurance	Final report issued in October 2019. 1 weakness was identified classified as high risk. The Manager has agreed an appropriate action to mitigate the weakness identified.
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	Draft report issued in November 2019. A meeting is to be arranged to agree and action plan.
Contract Audit - Disaggregation (18/19)	To determine the effectiveness of the internal controls operating in respect of Contract Procedure Rules.	Reasonable Assurance	Final report issued in December 2019. 4 weaknesses were identified of which 3 were classified as high risk and 1 was medium risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.