

Progress Against Activities Undertaken for the Period 1st April 2020 - 31st December 2020

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			
PDG 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 2020. No weaknesses identified.
RCSIG 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 2020. No weaknesses identified.
Treasury Management - Bank Reconciliation (2019/20)	To determine the effectiveness of the internal controls operating with regards to the Bank Reconciliation process.	Reasonable Assurance	Final report issued in October 2020. 5 weaknesses were identified of which all were classified as medium risk. The Manager has agreed appropriate actions to mitigate all weaknesses identified.
Creditors Reconciliation (2019/20)	To determine the effectiveness of the internal controls operating with regards to the Creditors Reconciliation process.	Reasonable Assurance	Final report issued in April 2020. 2 weaknesses were identified of which both were classified as high risk. The Manager has agreed appropriate actions to mitigate all weaknesses identified.
Budgetary Control CRSA	To determine the effectiveness of the internal controls operating with regards to the Budgetary Control System. A Control Risk Self Assessment (CRSA) methodology has been used.	Full Assurance	Final report issued in December 2020. No weaknesses were identified.
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 2020. 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 2020. Audit planning ongoing.
Revenue Services			
Social Services Debtors CRSA (2019/20)	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.	Full Assurance	Final report issued in August 2020. No weaknesses were identified.
Debtors 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 November 2020. Audit testing 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 November 2020. 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.	Full Assurance	Final memorandum issued in August 2020. No weaknesses were identified.
NNDR 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.	Full Assurance	Final memorandum issued in August 2020. No weaknesses were identified.
Audit, Insurance & Risk Management			
Insurance (2019/20)	To determine the effectiveness of the internal controls operating within the Insurance section with regard to Public Liability Claims.	Reasonable Assurance	Final report issued in September 2020. 8 weaknesses were identified of which 3 were classified as high risk, 4 were medium risk and 1 was low risk. The Manager has agreed appropriate actions to mitigate 7 of the 8 weaknesses identified.
Commercial			

Procurement			
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 August 2020 to ensure the 6 weaknesses agreed as a result of the audit had been implemented. 2 weaknesses had been fully implemented, 2 had been partly implemented, 1 had not been implemented and 1 could not be tested at the time of the Follow Up. The weakness not implemented is detailed in Appendix C attached. The Manager has since agreed an appropriate action to mitigate the outstanding weakness..
Purchasing CRSA	To determine the effectiveness of the internal controls operating with regards to the Purchasing system to include the creditor payments system in each directorate. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in November 2020. Audit testing ongoing.
Customer Services			
Housing Benefit CRSA	To determine the effectiveness of the internal controls operating with regards to the Housing Benefit System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in October 2020. Audit testing ongoing.
Workforce Management			
Standby Payments (2019/20)	To determine the effectiveness of the internal controls operating in respect of Standby Payments.	Not Applicable	Draft report issued in September 2020. A meeting is to be arranged to agree an action plan.
Governance			
Performance & Democratic			
Business Planning Improvement & Data (2019/20)	To determine the effectiveness of the Internal Controls with regards to the Business Planning Improvement & Data.	Limited Assurance	Final report issued in September 2020. 5 weaknesses were identified of which 4 were classified as high risk and 1 was medium risk. The Manager has agreed appropriate actions to mitigate all the weaknesses identified. The Internal Audit Summary Report is attached at Appendix B1.
Partnership and Policy			
Welsh Language (2019/20)	To determine the effectiveness of the internal controls operating in respect of Welsh Language Policies.	Reasonable Assurance	Final report issued in September 2020. 6 weaknesses were identified of which 2 were classified as high risk, 3 were medium risk and 1 was low risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.
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 deferred due to COVID 19.
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 October 2020 to ensure the 9 weaknesses agreed as a result of the audit had been implemented. 6 weaknesses had been fully implemented and 3 had not been implemented. The weaknesses not implemented are detailed in Appendix C attached. The Manager has since agreed an appropriate action to mitigate the outstanding weakness..
Public Protection			
Rent Smart Wales Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Final report and certificate issued in September 2020. No weakness were identified.
Homelessness Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Full Assurance	Final report and certificate issued in September 2020. No weakness were identified.
Enable Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Reasonable Assurance	Final report and certificate issued in July 2020, 1 weakness was identified classified as high risk. The manager has agreed an appropriate action to mitigate the weakness identified.
Regeneration & Thriving Communities			
General Offices (2019/20)	To determine the effectiveness of the internal controls operating in respect of the processes administered at the General Offices.	Limited Assurance	Final report issued in October 2020. 15 weaknesses were identified of which 11 was classified as high risk, 3 were medium risk and 1 was low risk. The Manager has agreed appropriate actions to mitigate all the weaknesses identified. The Internal Audit Summary Report is attached at Appendix B2.

Education			
Education Transformation			
SIMS (School System)	Internal Audit review of the SIMS system within all schools to determine the use and consistency applied by all schools.	Not Applicable	A review commenced in October 2020. Audit testing ongoing.
Schools CRSA	Internal Audit review of the Control Risk Self Assessment (CRSA) programme issued to all schools.	Not Applicable	A review commenced in September 2020. Audit report being reviewed.
Youth Support Grant	Internal Audit review to ensure compliance with the grant terms and conditions including signing the Grant Certificate for Welsh Government.	Reasonable Assurance	Final report and certificate issued in September 2020. 2 weaknesses were identified of which, 1 was classified as high risk and 1 was low risk. The Manager has agreed appropriate actions to mitigate the weaknesses identified.
Social Services			
Adult Services			
Development & Commissioning			
Supporting People Programme Grant (Outcomes)	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 November 2020. No weaknesses identified.
Supporting People RDC 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 October 2020. 1 weakness identified classified as medium risk. The Manager has agreed an appropriate action to mitigate the weakness identified.
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 October 2020. No weaknesses identified.
Commissioning (2019/20)	To determine the effectiveness of the internal controls operating in respect of the Commissioning Process within Social Services.	Reasonable Assurance	Final report issued in July 2020. 1 weakness was identified classified as medium risk. The Manager has agreed an appropriate action to mitigate the weakness identified.
Long Term Care			
Community Care (2019/20)	To determine the effectiveness of the internal controls operating in respect of Community Care.	Not Applicable	Draft report issued in July 2020. A meeting has been arranged to agree an action plan.
Childrens Services			
Flying Start, early Years & Play			
Flying Start	To determine the effectiveness of the internal controls operating in respect of Flying Start system.	Not Applicable	Internal Audit review commenced September 2020. Audit planning ongoing.
General			
General Audit Areas			
Departmental Flexi System Use (2019/20)	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 an action plan.
Thematic Review	To undertake a thematic review of the internal controls within the systems and processes involved in the recruitment and retention of employees, from the pre-recruitment stages through to end of an employee's probationary period.	Not Applicable	Internal review commenced in April 2020. Audit testing ongoing.