

Progress Against Activities Undertaken for the Period 1st January 2021 - 28th February 2021

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. Reasonable Assurance - Controls appear to be operating effectively, however some weaknesses have been identified. Limited Assurance - Weaknesses have been identified with an increased risk to the Authority. No Assurance - Unacceptable risks identified.</p>
--	---

Audit Area	Audit Scope	Grading	Progress / Comments
Resources			
Financial Services			
Creditors System CRSA	To determine the effectiveness of the internal controls operating with regards to the Creditors System. A Control Risk Self Assessment (CRSA) methodology has been used for this audit.	Not Applicable	A review commenced in January 2021. Audit planning ongoing.
Treasury Management -Bank Reconciliation	To determine the effectiveness of the internal controls operating with regards to the Bank Reconciliation process.	Not Applicable	A review commenced in January 2021. Audit planning ongoing.
Creditors Reconciliation	To determine the effectiveness of the internal controls operating with regards to the Creditors Reconciliation process.	Full Assurance	Final report issued in January 2021. No weaknesses were identified.
Bedwelty House & Park Charity Accounts	Independent audit review to provide an annual return for the charity as prescribed by the Charity Commission.	Not Applicable	Final report issued in January 2021. No weaknesses were identified.
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	Final report issued in January 2021. No weaknesses were identified.
Revenue Services			
Debtors Reconciliation	To determine the effectiveness of the internal controls operating with regards to the Debtors Reconciliation process.	Not Applicable	A review commenced in January 2021. Audit planning ongoing.
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.	Full Assurance	Final report issued in February 2021. No weaknesses were identified.

Commercial			
Procurement			
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.	Reasonable Assurance (provisional)	Draft report issued in September 2020. A meeting is to be arranged to agree an action plan.
Payroll CRSA	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.	Full Assurance	Final report issued in February 2021. No weaknesses were identified.
Health & Safety Follow Up Audit	Follow up review to determine the actions taken on the weaknesses identified as a result of the audit.	Not Applicable	A review commenced in February 2021. Audit planning ongoing.
Communications			
Social Media Accounts Follow Up	Follow up review to determine the actions taken on the weaknesses identified as a result of the audit.	Not Applicable	A review commenced in February 2021. 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 deferred due to COVID 19.

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.	Reasonable Assurance	The CRSA report was issued to Education in January 2021. The report is to be disseminated to all schools and for each Headteacher to provide assurance that their own internal controls are robust.
Social Services			
Adult Services			
Long Term Care			
Community Care (2019/20)	To determine the effectiveness of the internal controls operating in respect of Community Care.	Limited Assurance	Final report issued in January 2021. 13 weaknesses were identified of which 5 were classified as high risk, 7 were medium risk and 1 was low risk. The Manager has agreed appropriate actions to mitigate all the weaknesses identified. The Internal Audit Summary is attached at Appendix B.
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 Audit review commenced in April 2020. Audit testing ongoing.