

Merthyr Tydfil County Borough Council - Draft Internal Audit Plan 2024/25

Ref	Directorate	Area	Audit Scope / Risk	Priority
1	Cross Cutting / Whole Authority Arrangements	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee	n/a
2	Cross Cutting / Whole Authority Arrangements	Security & Access to Council Buildings - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High
3	Cross Cutting / Whole Authority Arrangements	Corporate Risks	To select a sample of strategic risks and provide assurance on how these are being managed	High
4	Cross Cutting / Whole Authority Arrangements	Review of Petty Cash Accounts & Cash Held at Council Buildings - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High
5	Cross Cutting / Whole Authority Arrangements	Emergency Planning & Business Continuity Arrangements - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High
6	Cross Cutting / Whole Authority Arrangements	Performance Indicators	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information for each definition	High
7	Cross Cutting / Whole Authority Arrangements	Officer Termination Process	To provide assurance that robust controls are in place with regards to the Council's arrangements for the termination of staff including procedures undertaken by Schools.	High
8	Deputy Chief Executive	Health & Safety Arrangements	To review the arrangements in place (corporate and schools) for undertaking health and safety visits and provide assurance that visits are undertaken on a timely basis, a central record is maintained and key risks are identified / information appropriately communicated	High
9	Governance and Resources	Material Systems – Key Financial Systems	A rolling programme of audits is adopted for material systems whereby the work programme for each year will differ.	High
10	Governance and Resources	Scheme of Delegation	To verify whether there is an up to date Scheme of Delegation in place and review the Council's compliance with the Scheme of Delegation. To provide assurance that an up to date record is maintained of officers and decisions made, and that for a sample of decisions these are compliant with the Scheme	High
11	Governance and Resources	Procurement Arrangements	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	High
12	Governance and Resources	Use of Corporate Contracts	To undertake a review of the corporate contracts in place across the Council and review the central recording and monitoring processes. This review will also aim to identify how awareness of corporate contracts is promoted, identify the number of non corporate contracts in place and establish whether these are appropriate (based on a selected sample)	High
13	Governance and Resources	Communications, Consultation & Cabinet Office	To provide assurance that there are appropriate controls in place	Medium
14	Governance and Resources	Information Security Management System	Independent assurance is required that the Council is meeting the new mandatory clauses following the change to the ISO27001 standard, and that compliance does not impact the Council's certification.	High
15	Governance and Resources	ICT Audit	To review the physical security controls around ICT equipment including: physical security perimeter and entry, security monitoring and protecting against physical and environmental threats in secure areas such as CCTV, air conditioning, gas suppression	High
16	Governance and Resources	Disposal of Electrical & Media Devices	Provide assurance that there are controls in place to dispose of electronic media and devices in a secure manner and that these are functioning effectively with appropriate records maintained.	High
17	Education	School Admissions	To provide assurance that effective arrangements are in place to manage school admissions and there is a clear and transparent trail in the decision making process	High
18	Education	Additional Learning Needs (ALN)	To provide assurance that robust arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the reduced timetable policy	High
19	Education	Attendance & Sickness Recording	To review the accuracy, timeliness of recording and reporting of sickness absence information, and to ensure that processes are compliant with Council Policy and are being consistently followed	High
20	Education	Home to School Transport	To undertake a review of home to school transport provision based on distance criteria and the contract monitoring arrangements in place	High
21	Education	SEN Home to School Transport	To review the contract monitoring arrangements and the award of transport based on ALN panel decisions in line with Policy	High
22	Education	Regional Consortia School Improvement Grant (RCSIG) - 2023/24	To undertake an audit of the claim to provide assurance that it complies with the set terms and conditions	High
23	Education	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.	Medium

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24	Education	School Control Risk Self Assessment	To undertake the annual controlled risk self – assessment for schools. The aim of the process is 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.	Medium
25	Education	Governor Support - Provision of Governing Body Information	To review the process in place for ensuring that the information provided to Governing Bodies is consistent, in accordance with statutory and local guidelines and that reports / information is provided to Governors in a timely manner to allow Governors to make informed decisions	High
26	Education	Ty Dysgu Pupil Referral Unit	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the unit	Medium
27	Neighbourhood Services	Street Cleansing	To review the arrangements in place for the delivery of the street cleansing programme, including how works are identified and prioritised, how feedback and complaints are recorded on Tascomi allowing work to be planned and matched to available resources and review the the performance data available	Medium
28	Neighbourhood Services	Recycling & Waste Management	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in respect of Recycling and Waste Management.	High
29	Neighbourhood Services	Energy Efficiency Monitoring & Reporting	To undertake a review of how the Council aims to reduce its consumption of energy and provide assurance on the arrangements in place. This review will also examine the use of energy usage data across the Council and how this information impacts and informs strategic decisions	High
30	Social Services	Contract Management Placements	To undertake a review of the controls and process in place in respect of Contract Management Placements and provide assurance to Management that these are effective and subject to regular review	High
31	Social Services	Support for Carers	To review the carers assessments & payment process and provide assurance that the controls are operating effectively	High
32	Social Services	Respite Services	To undertake a review of Respite Services and establish how effective the controls and process is 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	High
33	Social Services	Care Plan Review Process	To provide assurance on the adequacy and effectiveness of the internal controls surrounding the process for reviewing care plans including new plans, variation approvals, review of cases, consistency and compliance with operational procedures	High
34	Social Services	Special Guardian Orders	To review the arrangements in place for the payment of Special Guardianship Orders and means testing methodology	Medium
35	Social Services	Adoption Support & Foster Carer Payments	Adoption Support and Foster Carer Payments are accurate, supported by adequate assessments, authorised appropriately, and comply with formal agreements in place and Adoption Support and Foster Carer Payments are subject to regular review and re-assessment.	Medium
36	Internal Audit	Emerging Risks / unplanned	To enable Audit Services to flexibly respond to provide assurance activity as required.	n/a
37	Internal Audit	Governance & Audit Committee	To prepare and present internal audit reports to Governance and Audit Committee	n/a
38	Internal Audit	Meetings, Advice & Guidance	To allow auditors to facilitate the provision of risk and control advice which is regularly requested by officers of the Council, including school based staff	n/a
39	Internal Audit	Data Analytics	Data Analytics is proving to be a useful internal audit tool as Councils become more reliant on electronic data, and data analytics enables a vast amount of data to be analysed when selecting testing samples	n/a
40	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS	n/a
41	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.	n/a
42	Internal Audit	Annual Opinion Report	To prepare and issue the Head of Audit's Annual Opinion Report 2023/24 and start preparation for 2024/25 report.	n/a
43	Internal Audit	Audit Planning	To prepare and present the annual risk based plan for 2023/24	n/a
44	Internal Audit	Audit Charter and Manual	To review and update the documents as required	n/a
45	Internal Audit	Closure of reports - 2023/24	To finalise all draft reports outstanding at the end of 2023-24.	n/a
46	Internal Audit	PSIAS Compliance	To review compliance with the Public Sector Internal Audit Standards	n/a
47	Cross Cutting / Whole Authority Arrangements	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 officers	n/a
48	Cross Cutting / Whole Authority Arrangements	Fraud and Error Contingency	To undertake reactive work where suspected irregularity has been detected	n/a

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	RIAS	Chargeable Non Productive Days	non professional training, management & supervision etc	n/a