

Merthyr Tydfil County Borough Council - Audit Plan 2023/24

Ref	Directorate	Area	Audit Scope / Risk	Status	Audit Opinion/Assurance			Recommendations		
					Substantial	Reasonable	Limited	High	Medium	Low
1	Deputy Chief Executive	Temporary Housing Solutions & Compliance with the Statutory Duty - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete		√		1	0	0
2	Deputy Chief Executive	Climate Change and Energy Efficiency Arrangements	To undertake an audit of the climate change processes around carbon management and energy efficiency arrangements across the Council	complete		√		0	5	0
3	Governance and Resources	Procurement Arrangements	To review current processes and procedures and provide assurance they are reasonable, effective and efficient in the current economic climate and comparing best practice across the RIAS partner Councils	complete			√	1	4	1
4	Governance and Resources	Capital Accounting & Asset Register	To undertake a review of the Capital Accounting & Asset Register and provide assurance to Management of the controls in place	complete		√		0	2	0
	Governance and Resources	ICT Audit	In consultation with IT system reviews will be undertaken across Directorates to ensure robust controls are in place and operating effectively to minimise the threat of cyber crime							
5			Disposal of Electrical & Media Devices	carried forward						
6			Cyber Security in Schools	complete						
7	Governance and Resources	Taxation (VAT)	To undertake a review of the Taxation system and provide assurance to Management of the controls in place	complete		√		0	3	1
8	Governance and Resources	MFS - Sundry Debtors - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete		√		0	3	2
9	Governance and Resources	Information Security Management System (ISMS) Controls	To undertake a review of the framework of policies and controls that manage security and risks systematically across the Council	complete	√			0	1	1
10	Governance and Resources	Council Tax	To undertake a review of the Council Tax system and provide assurance to Management of the controls in place	complete		√		0	6	5
11	Governance and Resources	Bank Reconciliation	To undertake a review of the Bank Reconciliation system and provide assurance to Management of the controls in place	complete	√			0	0	1
12	Governance and Resources	Non Domestic Rates (NDR)	To undertake a review of the Non Domestic Rates (NDR) system and provide assurance to Management of the controls in place	complete		√		1	5	1
13	Governance and Resources	MFS - Payroll	To undertake a review of the Payroll system and provide assurance to Management of the controls in place	complete		√		1	5	1
14	Education	Safeguarding Arrangements	To ensure compliance with Section 175 of the Education Act 2002, this requires Governing Bodies to have arrangements for exercising their functions with a view to safeguarding children in schools	complete		√		1	7	0
15	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	carried forward						
16	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	to be undertaken 2024/25						
17	Education	Off Site School Visits (Evolve)	To provide assurance that all off site visits are accurately and consistently recorded across all schools and that procedures are in accordance with the Educational Procedures for recording off site visits (e.g. Evolve)	complete		√		0	6	1
18	Education	Regional Consortia School Improvement Grant (RCSIG)	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with	complete		√		0	0	0
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	to be undertaken 2024/25						

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20	Education	School Mini Bus Operation, Compliance & Monitoring - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete		√		0	3	3
21	Education	Pen y Dre High School - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete		√		0	6	4
22	Education	Afon Taf High School - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete			√	1	16	3
23	Education	Blessed Carlo Acutis Catholic School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	complete			√	8	16	6
24	Education	Bedlinog Community Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	to be undertaken 2024/25						
25	Education	Trelewis Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	to be undertaken 2024/25						
26	Education	Ynysowen Community Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	draft issued		√		0	10	5
27	Education	Troedyrhiw Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	to be undertaken 2024/25						
28	Education	Caedraw Primary School	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	to be undertaken 2024/25						
29	Neighbourhood Services	Grounds Maintenance	To review the arrangements in place for the delivery of the grounds maintenance programme including how works are identified and prioritised, feedback and complaints, the mechanism for matching jobs and resources and provide assurance that the service is run as efficiently as possible	complete		√		0	7	0
30	Neighbourhood Services	Home to Work Mileage in Council Vehicles	To review the Council's arrangements for home to work mileage in Council vehicles including operational arrangements, HMRC Regulations and Insurance, Policies & Procedures and an analysis of mileage/usage	complete		√		0	1	2
31	Neighbourhood Services	Waste Services - Income Collection - Follow Up	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	complete		√		1	2	3
32	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	carried forward						
33	Social Services	Support for Carers	To review the carers assessments & payment process and provide assurance that the controls are operating effectively	to be undertaken 2024/25						
34	Social Services	Deputyship & Appointeeships	To provide assurance that the systems and controls surrounding the management of Deputyship / Appointeeship accounts are robust and that they are operated in line with regulations/guidance/policy in order to protect the individual and Council	complete		√		0	7	0
35	Social Services	Early Help Hub - Prevention Services	To provide assurance that the systems and procedures in place for prevention services are working effectively and a review of the access requirements	complete	√			0	0	2
36	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	to be undertaken 2024/25						
37	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.	to be undertaken 2024/25						
38	Cross Cutting / Whole Authority Arrangements	Emergency Planning & Business Continuity Arrangements	To provide assurance over the Council's emergency planning and horizon scanning processes in place and establish how prepared the Council is in respect of issues that could potentially arise relating to supply chains, fuel shortages, energy costs etc. Assurance on the ongoing monitoring arrangements in place	complete			√	3	7	1

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39	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	to be undertaken 2024/25						
40	Cross Cutting / Whole Authority Arrangements	Corporate Risks	To select a sample of strategic risks and provide assurance on how these are being managed. This sample to include 'Workforce Strategy' and the risks, resources, planning, monitoring and reporting arrangements in place	draft issued		v		0	2	1
41	Cross Cutting / Whole Authority Arrangements	Petty Cash Accounts & Cash Held at Council Buildings	To review the arrangements in place for the administration of Petty Cash accounts across the Council and arrangements in place for holding cash	draft issued			v	2	6	2
42	Cross Cutting / Whole Authority Arrangements	Security & Access to Council Buildings	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	complete			v	5	6	0
43	Internal Audit	Annual Governance Statement	The completion of the Council's Annual Governance Statement, submission to Governance and Audit Committee	complete						
44	Internal Audit	Compliance with PSIAS	Review compliance with the Public Sector Internal Audit Standards.	draft issued	v			0	0	1
45	Internal Audit	Emerging Risks /Unplanned	To enable audit services to flexibly respond to provide assurance as required							
46		Officer Termination Process		carried forward						
47	Internal Audit	Annual Opinion Report	Preparation for the production of the 2022/23 Annual Opinion Report							
48	Internal Audit	Audit Charter and Manual	To review and update the documents as required							
49	Internal Audit	Governance & Audit Committee /Members and CMB Reporting	To prepare and present internal audit reports to Governance and Audit Committee							
50	Internal Audit	Audit Planning	To prepare and present the annual risk based plan for 2023/24							
51	Internal Audit	Closure of Reports from 22/23	To finalise all draft reports and work in progress at the end of 2022/23							
52	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							
53	Internal Audit	Recommendation Monitoring	Monitoring the implementation of Internal Audit recommendations in consultation with service areas which have received these recommendations.							
54	Internal Audit	Audit Wales Liaison	To maintain professional relationship in line with good practice and the PSIAS							
55	Internal Audit	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							
56	Internal Audit	Fraud and Error Contingency	To undertake reactive work where suspected irregularity has been detected							
57	Internal Audit	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							
			OVERALL TOTALS		4	19	6	25	136	47