

Appendix 2 – Internal Audit Plan 2024/25 position at September 2024

<b>Audit Plan Item</b>	<b>Risk Rating</b>	<b>Position as at September 2024</b>
<b>Carry Forward from 2023/24</b>		
Ethics - Members	M	Final report issued. R1.
Agency Costs – Waste Services	H	Final report issued. R2.
Fundamental Financial System Control Risk Self Assessments (CRSA) 2023/24	Various	Final report issued. R3.
Cyber Security	H	Audit cancelled to prevent assurance duplication. Audit Wales Cyber Security review scheduled for Quarter 3 2024/25.
Payroll	H	Fundamental financial system review. Audit in progress.
<b>Finance</b>		
Council Tax – Exemptions and Discounts	M	
Housing Benefits	L	Activity due in Quarter 4 2024/25. CRSA approach.
Creditors	L	Activity due in Quarter 4 2024/25. CRSA approach.
National Non-Domestic Rates (NNDR)	M	Activity due in Quarter 4 2024/25. CRSA approach.
Debtors	L	Activity due in Quarter 4 2024/25. CRSA approach.
Salary Sacrifice Schemes	M	Audit in progress.
Creditors (monthly checks)	M	Ongoing.
Capital Programme	H	Audit Manager to attend Capital Programme Steering Group.
Treasury Management	H	New. Fundamental financial system review. Audit in progress.
VAT	M	New. Audit planning in progress.
<b>Strategy and Corporate Services</b>		
Procurement	H	
Complaints	H	Audit planning in progress.
Performance Data	M	
<b>Education, Leisure and Lifelong Learning</b>		
Glamorgan Education Trust	M	Final report issued. R11.

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Primary Schools	M	In progress. Final reports issued to date – R4; R9; R10; R13; and R14.
Comprehensive Schools	H	In progress. Final reports issued to date – R5.
Schools Data Protection	H	Final report issued. R6.
School Admissions	H	
Special Education Needs (SEN) Out of County Placements	H	
Leisure Services Insourcing	H	Completed via Audit Manager presence at the Leisure Options working group. Options presented to 2 <sup>nd</sup> October 2024 Cabinet and final decision made.
Mandatory Training – Service Spot Check	M	Final report issued. R8.
<b>Environment and Regeneration</b>		
Directorate Review of Overtime	H	Audit planning in progress. Fieldwork to start October 2024.
Margam Crematorium	M	Draft report issued. To be finalised in October 2024.
Recycling Stock Control	M	Audit in progress.
Building Services	H	
South Wales Trunk Road Agency	M	Audit area to be agreed.
UK Shared Prosperity Fund	H	Audit planning in progress.
Decarbonisation	H	Audit planning in progress. Opportunity for audit deferral to 2025/26 to enable Biodiversity Duty Plan review.
City Deal Projects	H	
Mandatory Training – Service Spot Check	M	Draft report issued. To be finalised in October 2024.
<b>Social Services, Health and Housing</b>		
Hillside Secure Children’s Home	M	Audit in progress. Draft report to be issued in October 2024.

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Supported Living Costs	H	Audit deferred for consideration in 2025/26 risk-based audit planning exercise. Due to Mosaic system implementation in 2024/25 (go live target of January 2025) and the impact on related services and processes.
Compliance with Admission to Care Processes – Infants	H	
Homelessness – to include Youth Homelessness and Gateway Service	H	
Mandatory Training – Service Spot Check	M	Final report issued. R7.
<b>Cross Directorate</b>		
Counter Fraud and National Fraud Initiative (NFI)	H	Ongoing. Final reports issued – R12; R16; R17; and R18.
Officers Declarations	M	Final report issued. R20.
Special Investigations and Whistleblowing	H	Ongoing.
Advice and Guidance Requests	M	Ongoing.
Attendance at working parties and task and finish groups	Not applicable	Ongoing.
Grants	H	Ongoing. Final report issued – R15.
Procurement Cards Non-Compliance	H	Final report issued. R19.
<b>Other commitments and consultancy</b>		
Staff Association Lottery	Not applicable	Ongoing.
Vision Impaired West Glamorgan	Not applicable	Activity due in Quarter 3 2024/25.
Freedom of Information Requests	Not applicable	Ongoing.
Consultancy work	Various	Ongoing.