

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

| Audit Plan Item | Risk Rating | Position as at September 2024 |
|---|--------------------|--|
| Carry Forward from 2023/24 | | |
| 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. |
| Finance | | |
| 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. |
| Strategy and Corporate Services | | |
| Procurement | H | |
| Complaints | H | Audit planning in progress. |
| Performance Data | M | |
| Education, Leisure and Lifelong Learning | | |
| 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 nd October 2024 Cabinet and final decision made. |
| Mandatory Training – Service Spot Check | M | Final report issued. R8. |
| Environment and Regeneration | | |
| 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. |
| Social Services, Health and Housing | | |
| 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. |
| Cross Directorate | | |
| 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. |
| Other commitments and consultancy | | |
| 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. |