

Powys County Council

Internal Audit Report Annual Opinion 2022/23






Internal Audit Annual Opinion – 2022/23: ‘At a Glance’

Annual Opinion



There is generally a sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives.

The Headlines

	62 reviews delivered as part of the 2022/23 Internal Audit Plan. Includes assurance, special investigation, advisory and follow-up reviews.
	There were no areas of corporate high risk but there were areas of significant concern about: <ul style="list-style-type: none"> • Highways Operations • Continuing Health Care & DoLS • Housing Maintenance Services
	There was reasonable coverage across key strategic/audit risks and core services. The coverage across corporate priorities was less visible, but this linkage has been reinforced for the 2203/4 work programme.
	Assurance for the internal audit opinion was taken from consideration of the work of other Assurance Providers, the follow up process, the work of the Counter Fraud Team, Risk Management and Value for Money activities.
	The Council are in general effectively managing and mitigating the risks identified from internal audit work.

Internal Audit Assurance Opinions 2022/23

Substantial	1
Reasonable (inc. Grant Certifications)	35
Limited	9
No Assurance	0
Other (inc. advisory, special investigations & follow ups)	17
Internal Audit Agreed Actions 2022/23	
Priority 1	16
Priority 2	89
Priority 3	133
Total	238



Internal Audit Annual Opinion Report 2022/3

Internal Audit provides an independent and objective opinion on the effectiveness of the Authority's risk management, control and governance processes.

The Internal Audit Charter, which is reviewed annually by this Committee, guides the work of Internal Audit and is based around the existing International Professional Practices Framework (IPPF).



Purpose

The Head of Internal Audit (SWAP Assistant Director) should provide a written annual report to those charged with governance to support the Authority's Annual Governance Statement (AGS). This report should include the following:

- An opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and internal control environment.
- The potential for the occurrence of fraud and how the organisation manages fraud risk.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Present a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Draw attention to any issues the Head of Internal Audit judges particularly relevant to the preparation of the Annual Governance Statement.
- Provide the opportunity to review the work undertaken during the year, and summarise the performance of the Internal Audit function against its performance measures, criteria and standards; and
- Comment on compliance with these standards and communicate the results of the internal audit quality assurance programme.

The purpose of this report is to satisfy this requirement and Members are asked to note its content and the Annual Internal Audit Opinion given.



Background

The Internal Audit Service for Powys County Council is provided by SWAP Internal Audit Services. The team's work is completed to comply with the International Professional Practices Framework of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS) and the CIPFA Local Government Application Note. The work of the team is guided by the Internal Audit Charter which is reviewed annually.

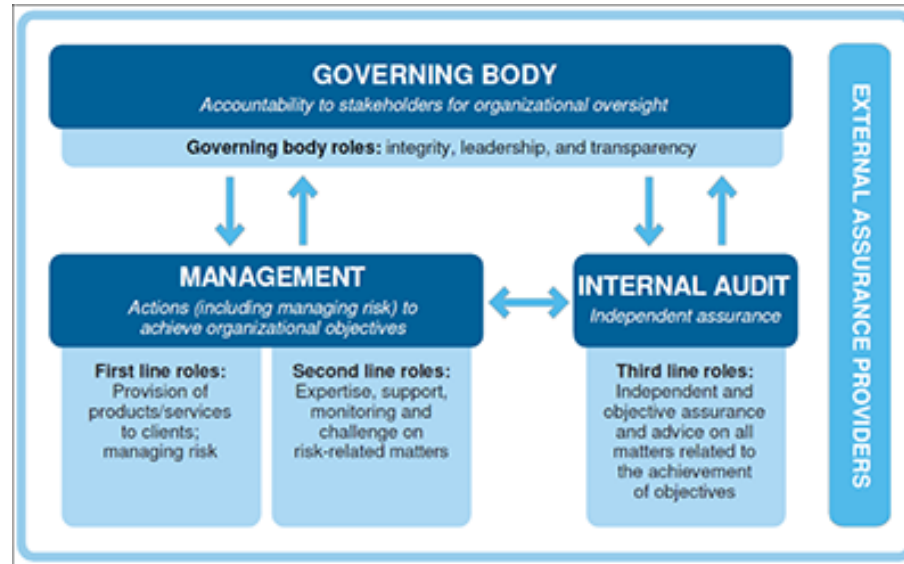
Internal Audit provides an independent and objective opinion on the Council's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2022/23 year.

Across the next year the Institute of Internal Auditors (IIA) is planning a significant change to the current International Professional Practices Framework (IPPF) which will ultimately be known as The Global Internal Audit Standards.

SWAP is contributing to the consultation on the proposed new Global Internal Audit Standards. As such SWAP will be reviewing the Charter as further information becomes available from the IIA and will bring a revised charter to the Committee.

In the meantime, we will continue to operate in accordance with our existing charter.

The position of Internal Audit within an organisation's governance framework is best summarised in the Three Lines model shown below.



Three Lines Model

To ensure the effectiveness of an organisation's risk management framework, the Audit and Governance Committee and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organisation.

The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- the first line – functions that own and manage risk.
- the second line – functions that oversee or specialise in risk management, compliance.
- the third line – functions that provide independent assurance.



Annual Opinion

The Head of Internal Audit (SWAP Assistant Director) is required to provide an opinion to support the Annual Governance Statement.

Internal Audit has not reviewed all risks and assurances relating to Powys County Council and cannot provide absolute assurance on the internal control environment. Senior Management and Members are ultimately responsible for ensuring an effective system of internal control. Internal Audit Coverage is considered adequate to provide an overall opinion.

On the balance of our 2022/23 audit work for Powys County Council, enhanced by the work of external agencies, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year. Whilst some areas require improvements in internal controls to ensure the achievement of objectives, I do not consider there to be any matters of significant corporate concern.

The Annual Opinion is made based on the following sources of information:

- Completed audits (during the year 2022/23) which evaluate risk exposures (including new and emerging risks) relating to the organisation's governance, operations and information systems, reliability and integrity of information, efficiency and effectiveness of operations and programmes, safeguarding of assets and compliance with laws and regulations.
- Observations from consultancy/advisory support.
- Follow up of previous audit activity, including agreed actions.
- Significant/material risk where management has not accepted the need for mitigating action.
- Implementation of the agreed action to mitigate the risk
- Notable changes to the organisation's strategy, objectives, processes or IT infrastructure.
- Assurances from other providers, including third parties, regulator reports etc.

The following are considered key pieces of audit work that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control:

- Review of risk Management
- IT Assurance Review
- Core Systems Reviews
- Fraud Baseline Maturity and Fraud Risk Assessment

Definitions of Corporate Risk

High Risk

Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.



Significant Corporate Risks and Concerns

Most areas reviewed were found to be adequately controlled and whilst I have some concerns regarding certain aspects of the control environment, there were **no areas of significant high corporate risk** reported to the committee during the year in question. However, important areas of concern during the year included:

Highways Operations

A series of reports focused on the Highway's Section about many aspects of their operations. The specific reports covered the areas of

- Commissioning;
- Procurement;
- Performance, Delivery and Monitoring;
- Vehicles, assets and Fuel;
- Materials and Stock
- Non-Standard Payments
- Time Recording

The reports found no evidence of misuse but did find several control weaknesses that could increase the opportunity for fraud or limit the chances of its detection. There were also overarching issues around monitoring performance and oversight by management that could provide for a more efficient and effective service to the public.

Scrutiny of the Service has been provided by an Internal Management Board and a sub-group of the Governance and Audit Committee. Follow up reviews of all the original areas form part of the internal audit work programme for 2023/4.

Adult Social Care- Continuing Health Care (CHC) & Deprivation of Liberty Safeguards (DoLS)

CHC is the framework that supports the care of individuals across multiple organisations, including the Health Boards and Councils. The review found that the framework for accepting and allocating the cost of care was poorly defined and implemented. The absence of such an embedded and functioning framework affected the relationship and cost management between the parties.

Significant improvement was witnessed after the follow-up of a previous DoLS internal audit report in 2018. However, the fundamental principle of undertaking the assessments within the statutory timescales was still an area of significant concern. The Committee received a presentation from the Head of Service which identified a commitment to improve but did also outline potential legal changes that may impact the service from October 2023 onwards.

A follow up review will be undertaken on both areas in 2023/24.

Housing Service

Whilst it is acknowledged that the reintegration of services from HOWPS back into the Housing Team has impacted on the delivery of voids and statutory compliance, the Internal audit reviews found that there were areas of delivery that needed improving because of the risk to public health and the need for social housing. In both areas, there were concerns around the quality and usefulness of management data and systems.

Follow up reviews are programmed in the 23/24.

There has been “Good” or “Some” audit coverage on 11 out of 13 strategic risk identified by the Council.



Audit Coverage of Key risk

The coverage map presented to Governance and Audit Committee throughout the year demonstrates that there is a strong linkage between risk and internal audit work. This coverage will become more embedded as integrated risk management further matures across the Council.

Whilst the risk of achieving the corporate objectives was considered for the work programme, SWAP was aware that a change of political administration would form new priorities throughout 2022/23. The revised approach to planning for 23/24 has much stronger links to the Council’s corporate objectives under “Stronger, Fairer, Greener”.

➔ Areas of Assurance

Internal Audit are aware of external inspection reports on

- **Audit of Accounts and pension Fund 2021/2**
- **Annual Governance Statement 2021/2**
- **Springing Forward Workforce Management**
- **Corporate Safeguarding**
- **Inspection of Adult and Children Social Care Jan 23**

SWAP have undertaken Follow-up reviews in 6 areas. The agreed action tracker should also be considered as a source of follow-up.

No. of Actions	200
% Completed or WIP	91.5%
No. Outstanding	17

Oversight by other Assurance Providers

It is appropriate to draw upon evidence provided from the Council’s second line including:

- Governance -Senior Leadership Team and Cabinet and Committees (including Scrutiny)
- Risk Management (strategic, service, project and also in resilience planning and management)
- Performance Management and Business Planning

Key third line assurances relevant to 2022/23 include those areas where external bodies have engaged in Adults and Children’s Social Care (Care Inspectorate Wales) and Finance (Wales Audit). Both service areas are subject to significant governance and reporting structures which provide a comprehensive trail (and narrative) to support the assurance landscape.

SWAP is not aware of any significant and material corporate risks arising from the work of these assurance functions that would impact on the internal audit opinion. SWAP Internal Audit Services have also noted the significant findings from the assurance providers reports and will be working with Powys County Council to ensure sufficient coverage in these areas in the subsequent financial year where appropriate.

Follow-up

Generally, the follow-up work confirms the responsive nature of management at Powys County Council in implementing agreed actions to mitigate exposure to areas of significant risk. An extract from the agreed action tracker at the end of the financial year is included in Appendix B.

Over the year, the Internal Audit Team have found Senior Management of Powys County Council to be supportive of Internal Audit findings and responsive to the actions that are agreed. In addition, there is a good relationship with Management whereby they feel they can approach the Internal Audit Team openly in areas where they perceive potential problems, this is reflected by the additional work completed at the request of Senior Management.

Internal Audit Annual Opinion 2022/3

Internal Audit facilitated a fraud risk self-assessment exercise in 2021/22 to enabled the work programme to be focused on several higher risk areas during the year. A further refresh by SWAP together with Council Officers in 2022/23 has guided the future work programme.

In addition, the Council has recognised the increasing risk of fraud in the strategic risk register.

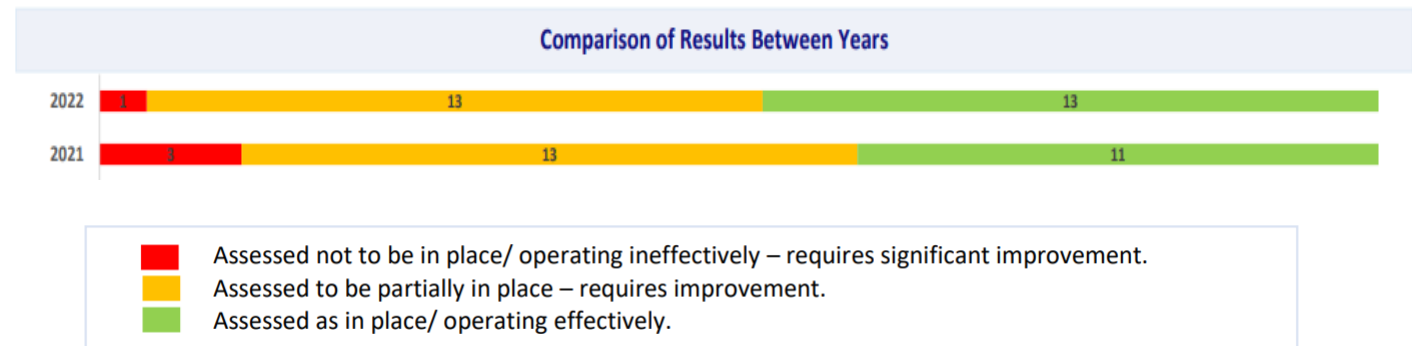
There has been increased coordination between Internal Audit and Counter Fraud in 2023.

SWAP will work with the Council to implement the outstanding actions.

SWAP's audit review found the risk management process was "Implemented" but the Council still needed to further embed risk management deeper into its culture and workforce.

Counter Fraud

An initial fraud maturity baseline review was undertaken in 2020-21 by SWAP that has been subject to a follow up review in 2022/23. The baseline assessment provides the organisation with a corporate view of the organisation's fraud maturity, in line with the Fighting Fraud and Corruption Locally Strategy 2020. SWAP is pleased to report that some good progress has been made since the first review (2021) and this is shown in the chart below. In the latest 2022 assessment, the fully compliant areas increased from 11 to 13. The 13 amber areas remain the same and the not in place/ not operating effectively areas decreased from 3 to 1. This action referrers to the Council have a detailed fraud operational response plan.



Risk Management

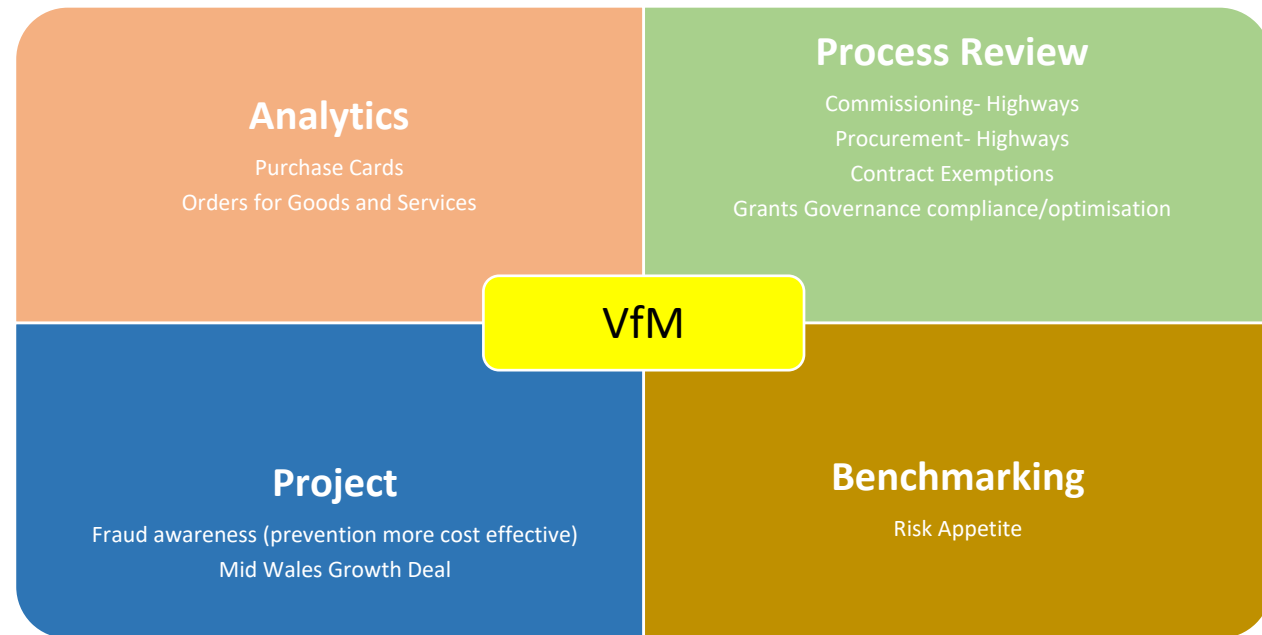
The Council's risk management team continue to develop and embed risk management frameworks and the associated mindset which acknowledges the value of risk and opportunity management in service delivery.

Value for Money

Best value for money is defined as the most advantageous combination of cost, quality, and sustainability to meet customer requirements.

The graphic shows how VfM principles have aligned to Internal Audit work

Internal Audit reviews often include aspects of VfM in their scope with many of the concepts overlapping with risk, control and governance considerations. That said, there are some reviews which are more naturally weighted towards VfM considerations.



Summary of Audit Work 2020/21

At the conclusion of audit assignment work each review is awarded a "Control Assurance Definition"

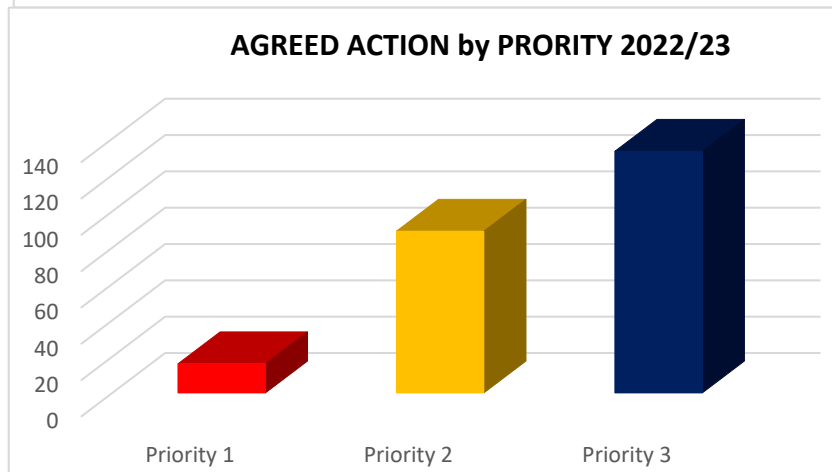
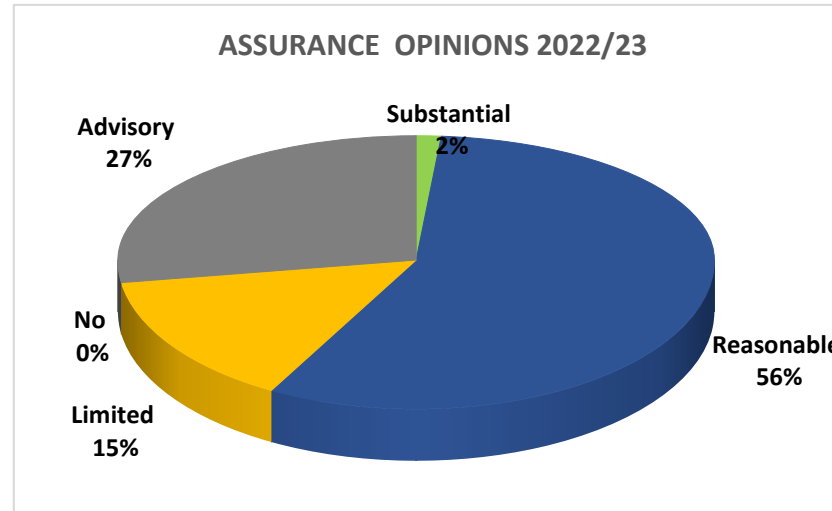


Summary of Audit Opinion

The graphs below indicate the spread of assurance opinions and priority of actions across our work during the past year.

Assurance Definitions

No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.



We rank our actions on a scale of 1 to 3, with 3 being medium or administrative concerns to 1 being areas of major concern requiring immediate corrective action

Added Value

Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.

SWAP produces a monthly newsletter called “News Round-up” that highlights topical issues in the public sector audit arena.



Added Value

Throughout the year, SWAP strives to add value wherever possible i.e., going beyond the standard expectations and providing something ‘more’ while adding little or nothing to the cost.

Benchmarking

During the year we have provided benchmarking data across either the SWAP partnership or the wider reach of the Local Authority Chief Auditors Network (LACAN) for:

- Adult Safeguarding
- Sector and Partner Risks
- Licencing
- Risk Management

Innovations and Enhancements to our Audit Process

We have seen the continued use and embedding of the innovations and enhancements we made during the 2022/23 financial year including:

- The move to a new audit management system during the year. The benefit of improved visibility and agility of a real time system will be granted to the Client in 23/24 through dashboards.

Internal Audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the Professional Practice of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS).



SWAP Performance

SWAP’s performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board. The respective performance results for Powys County Council for the 2022/23 year are as follows:

Performance Target	
<u>Value to the Organisation</u>	
Client views on whether our audit work met or exceeded expectation, in terms of value to their areas across 22/23 year	100%

Internal Audit is responsible for conducting its work in accordance with the Code of Ethics and Standards for the International Professional Practice Framework (IPPF) of Internal Auditing as set by the Institute of Internal Auditors and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). Both standards require an Internal and External Assessment (at least every five years) of the Internal Audit function.

SWAP exceeds this with an assessment undertaken every three years. The latest assessment undertaken in March 2020 found SWAP to be ‘Generally Conforming’ with the International Professional Practices Framework and the Public Sector Internal Auditing Standards (PSIAS) and is the highest level of performance awarded. As a result of the External Assessment, a Quality Assessment Improvement Plan (QAIP) is produced and maintained. This document is a live document, reviewed regularly by the SWAP Board to ensure continuous improvement. As the International Professional Practices Framework is currently under review, SWAP is considering when it will undertake its next External Assessment which is not formally required until March 2025.

Internal Audit Activity and Work Programme for 2022/23						APPENDIX A		
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q1&2	Highways	Commissioning	Reviewing commissioning activities to ensure that critical road defects are repaired promptly and effectively.	Complete	REASONABLE	1	2	2
Q1&2	Highways	Procurement	Value for Money is achieved when procuring services whilst protecting against the risk of fraud.	Complete	REASONABLE	1	2	4
Q1&2	Highways	Delivery, Monitoring & Reporting	Ensuring the Service have effective oversight over operations from a performance and financial perspective.	Complete	LIMITED	2	0	2
Q1&2	Highways	Vehicles, Assets & Fuel	Ensuring the use of vehicle and plant is effectively monitored and there are no signs to misuse. Ensuring a complete record of all fuel transactions to enable effective monitoring to protect against fuel theft.	Complete	LIMITED	1	2	0
Q1&2	Highways	Materials and Stock	Material and stock are effectively controlled to provide assurance that the items have been used for the delivery of commissioned work.	Complete	REASONABLE	0	1	2
Q1&2	Housing	Supporting People Grant- Certification	Grant Certification required by Welsh Government to give assurance that expenditure items are legitimate.	Complete	CERTIFIED			
Q1&2	Schools	School Forum - Risk and Control in Schools	Supporting schools by providing training on the audit process and the key areas of governance and control.	Complete	ADVISORY			
Q1&2	Finance	Risk Appetite Benchmarking	Using benchmarking and Partner Sources to support the Council on developing a risk appetite	Complete	ADVISORY			
Q1&2	Finance	Covid Grant Certification	Reviewing expenditure for legitimacy as part of covid grant arrangements.	Complete	CERTIFIED			

Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q1&2	Finance	Contract Exemptions	To ensure that proper planning and value for money is delivered when a contract exemption is employed.	Complete	REASONABLE	0	2	0
Q1&2	Schools	Ysgol Maesydderwen-Secondary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	1	3
Q1&2	Adults & Children	Continuing Health Care	Ensure that effective partnership working is in place to allow effective financial arrangements.	Complete	LIMITED	0	4	0
Q1&2	Finance	Fraud -Those Charged with Governance	Contributing to the Council's assessment of fraud risk	Complete	ADVISORY			
Q1&2	Finance	National Fraud Initiative Report Update Q4 2021/22	Providing data and coordinating investigations to ensure potential fraud cases are identified and investigated.	Complete	LIMITED	1	0	0
Q1&2	Public Protection	Estate Agents Grant-Certification	Grant Certification required by UK Governments to obtain the NTSB grant	Complete	CERTIFIED			
Q1&2	Schools	Gwernfyed High School - Secondary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	SUBSTANTIAL	0	2	1
Q1&2	Schools	Ysgol Bro Hyddgen - Secondary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	1	6
Q1&2	Schools	Bryn Hafren - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	1	3
Q1&2	Schools	Berriew - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	5	4

Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
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						P1	P2	P3
Q1&2	Schools	St Mary's - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	5	2
Q1&2	Schools	Guilfield- Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	7	2
Q1&2	Schools	Llanidloes - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	3	0
Q1&2	Schools	Penygloddfa - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	8	2
Q1&2	Adults & Children	Deprivation of Liberty safeguarding	Ensuring that the Council have improved performance on undertaking best interest assessments and meeting statutory guidelines.	Complete	LIMITED	1	1	0
Q1&2	Support	Archiving Powys IA Records	Supporting the Council with the management of audit Files/ information from Pre-SWAP	Complete	ADVISORY			
Q1&2	Support	Action Tracking Reports Q1 & Q2, Q3	Reports tracking the implementation of internal audit agreed actions.	Complete	ADVISORY			
Q1&2	Finance	Suspense Account Income	Examining unallocated income and identifying the root cause and user behaviour for non-compliance	Complete	REASONABLE	0	0	3
Q1&2	Finance	Mid Wales Growth Deal	Audit certification of expenditure and Governance controls for 21/22	Complete	CERTIFIED			
Q1&2	Finance	Purchase cards- Q1	On-going continuous review of purchase card transactions to identify non-compliance with council rules and exceptions that require more detailed investigation. The outcome will improve customer behaviour and more sound financial control.	Complete	REASONABLE	0	1	6
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		

						P1	P2	P3
Q1&2	Finance	Fraud Risk Maturity Assessment -Follow up	Following up on the fraud Maturity baseline assessment to give committee assurance that the Council is preventing and detecting fraud.	Complete	REASONABLE	0	2	3
Q1&2	Finance	Purchase cards Q2	Continuous audit programme identifying spending behaviours and controls for Q2- Advisory	Complete	REASONABLE	0	0	0
Q1&2	Finance	National Fraud Initiative Report Update	Providing data and coordinating investigations to ensure potential fraud cases are identified and investigated. Rolled into new exercise for 22/23	Complete	REASONABLE	0	0	0
Q3	Housing	Supporting People Grant 21/22	Welsh Government require validation and certification of claim expenditure	Complete	CERTIFIED			
Q3	Housing	Enable Grant 21/22	Welsh Government require validation and certification of claim expenditure	Complete	CERTIFIED			
Q1/2/3	Finance	Risk in Projects and Partnerships	Review the Council visibility, governance and risk management on significant partnerships and projects	Complete	REASONABLE	0	1	6
Q2&3	Finance	Risk Management	Ensure that the Council's Risk management process are agile, timely and are forward thinking in terms of risk appetite.	Complete	REASONABLE	0	1	7
Q1/2/3	Finance	Orders for Goods and Services	Analysing data to identify noncompliance and risk that goods are not procured soundly. Further detailed analysis to identify the root cause of any failures.	Complete	REASONABLE	0	4	1
Q3&4	Schools	Llandinam- Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	3	8
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3

Q3&4	Schools	Cradoc - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	1	2	5
Q3&4	Schools	Presteigne - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	3	6
Q3&4	Schools	Leighton - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	LIMITED	2	2	6
Q3&4	Finance	Business Rates (Liability and Billing)	Ensure liability of Business rates are effectively determined in light of eligibility of Covid Grants for businesses.	Complete	REASONABLE	0	1	1
Q3	Finance	Purchase Cards – Continuous Audit Q3	Continuous audit programme identifying spending behaviours and controls for Q3.	Complete	REASONABLE	0	0	0
Q2&3	Housing	Statutory Compliance	Ensure improvement in the achievement of the Council statutory responsibility to ensure properties are compliant and safe. Delays caused by Client inactivity.	Complete	LIMITED	2	1	3
Q3&4	Customer/ Digital	School Meals Debt-parent pay	The review debt collection and outstanding debt before the Council transitions to free school meals	Complete	REASONABLE	0	2	3
Q4	Schools	Ysgol Pont Robert Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	0	7
Q3&4	Finance	Main Accounting	Ensure the accounting transactions are made in accordance with financial regulations	Complete	REASONABLE	0	2	2
Q3&4	Digital	Technology Assisted Framework Review	An advisory review to assess specific risks highlighted as well as providing direction and scope for the targeted provision of future technology and digital audit	Complete	ADVISORY			

Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3

Q3&4	Finance	NFI 2022/23 Exercise -Process Checklist	Review the governance, administration, and controls the investigation of NFI Fraud matches	Complete	ADVISORY			
Q3&4	Finance	Pension Administration	Review the administration of Pension transactions to ensure funds are effectively controlled.	Complete	REASONABLE	0	0	6
Q3&4	Finance	NFI 2022- Data & Fair Processing	GDPR Compliance, Data uploads, Investigation readiness and roll out of matches.	Complete	ADVISORY			
Q3&4	Housing	Voids – Follow up	To follow up a previous limited report on the administration, control and reporting of void properties.	Complete	FOLLOW UP-LIMITED	0	2	0
Q2&3	Corporate	Whistle Blowing	Review the Council's whistleblowing arrangements to give assurance that fraud and corruption measures are in place.	Complete	REASONABLE	0	1	2
Q4	Finance	Fraud Risk Assessment- Stage 2	A follow up to the original assessment picking up those Services that didn't respond to the original assessment	Complete	ADVISORY			
Q1,2,3&4	Support	Committee / Management Reporting	Supporting Council Management Teams and Governance and Audit Committee.	Complete	SUPPORT			
Q1,2,3&4	Support	Planning & Engagement	Engaging with Services to develop risk-based plans	Complete	SUPPORT			
Q2&3	Adults & Children	Managing Financial Commitments	Review the way in which Childrens Service manage budgets commitments to enable effective budget management.	Complete	REASONABLE	0	1	1
Q3&4	Workforce	Health & Safety	Review corporate guidance, oversight and governance arrangements with Health and Safety legislation. A further review of OD Service compliance will be undertaken in a future audit cycle.	Complete	REASONABLE	0	1	1
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3

Q3&4	Schools	Churchstoke - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	LIMITED	3	2	7
Q2&3	Corporate	Complaints	Give assurance to the Audit Committee that the administration of Complaints is effective	Complete	REASONABLE	0	1	2
Q3&4	Workforce	Safeguarding	Review the Councils DBS checking in payroll following on from a Wales Audit review	Complete	REASONABLE LIMITED	0 1	2 5	2 3
Q4	Schools	Radnor Valley Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Complete	REASONABLE	0	2	9

Internal Audit Progress Report as at end Quarter 4 2022/23

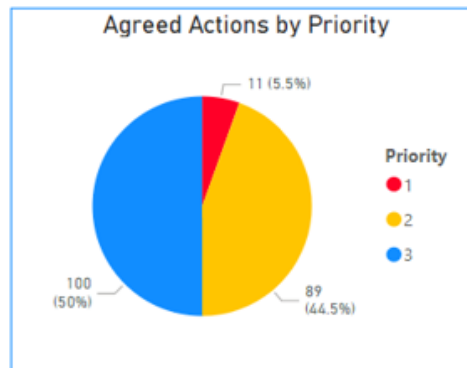
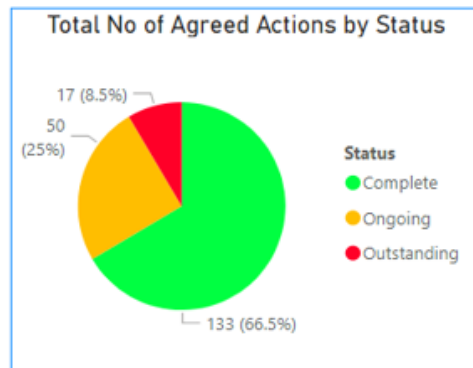
← to Detailed Summary

Powys County Council Insight Dashboard

Drill down to Agreed Actions



Agreed Actions made by Internal Audit

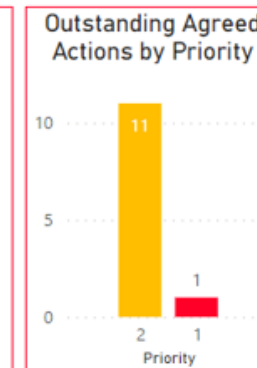


Priority 1&2 requiring immediate attention

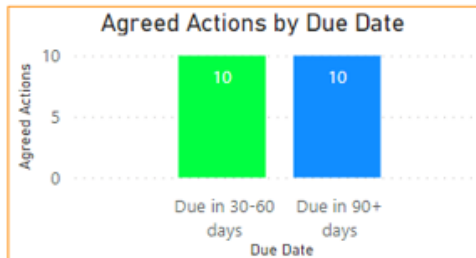


Outstanding Agreed Actions by Directorate

Directorate/ Service	Overdue 30 to 60 Days	Overdue up to 30 Days	Total
Finance		10	10
Transport	1	1	2
Total	1	11	12



Priority 1&2 Agreed Actions on the Horizon (due in 30 days or less)



Priority 3 Agreed Actions that would add value (if implemented)

