

Governance and Audit Committee

21 May 2021

Internal Audit Working Group

Purpose of Report: Progress report

The Internal Audit Scrutiny Group met on 2 December 2020 and 5 February 2021.

Housing Voids	This audit was one of the first conducted using the new agile approach. If all targets were met, significant savings could accrue. A whole service review was being undertaken with each aspect of the service to be given individual targets.
Brecon High School	An action plan had been provided to Members. The audit had provided a snapshot in time with the school disputing some of the findings at the time. The Group were satisfied that improvements had been made and were incorporated within a 4-year budget recovery plan. It was noted that there was no timescale for repayment of historic debt.
Conflicts of Interest	The audit had identified a lack of general understanding of the rules and sporadic record keeping. Staff are to be reminded of their responsibilities through their annual appraisal. Monitoring of compliance will be undertaken by EMT.
Transport Grant Review	Monies had been made available from the Welsh Government for Local Transport Network Grants. A review of transport routes had been undertaken in 2018. The Chief Executive had requested a review of the award of grants. Internal Audit determined that there had been compliance within Frameworks and that Tender and Procurement Rules had been complied with. There had been no conflicts of interest. Audit Wales had also considered the transactions as part of their sampling during the audit of the end of year accounts.

Membership of the Internal Audit Working Group: County Councillors J Morris (Lead Member), D R Jones, K Laurie-Parry, A Williams, R Williams and Mr J Brautigam

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**Background papers: Notes of meeting held on 2 December 2020 and 5
February 2021**