



Powys County Council

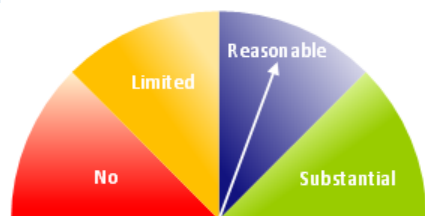
Internal Audit Annual Report 2021/22

Governance and Audit Committee – 29th July 2022

Internal Audit ■ Risk ■ Special Investigations ■ Consultancy


Internal Audit Annual Opinion – 2021/22: ‘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

- 


51 Completed reviews were delivered as part of the 2021/22 Internal Audit Plan. The internal audit work programme was substantially delivered. The profile of audits with positive assurance (substantial or reasonable) supported an annual opinion of reasonable assurance.
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7 Audit assignments found weakness of significant concern that resulted in limited levels of assurance. These were either reported to committee throughout the year or will be reported in 22/23.

Other key areas of concern have been highlighted to Committee throughout the year however recognition is given where improvements to control frameworks have already commenced including those relating to corporate project management and governance.
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Internal Audit activity is supporting the Council in its duty to prevent and detect fraud. The Fraud risk assessment is a critical document in audit planning so that key fraud risks are mitigated. The Committee should ensure they are sighted on the ongoing fraud risks the Council faces.
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Improvements from the implementation of agreed actions (2021/22)

Action tracking is on-going, and the Council have access to the results of those activities on the data dashboard. In general, the Council are implementing internal audit recommendations in accordance with plans.
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Adding Value by spreading awareness and learning e.g. fraud bulletins and the bi-monthly news round up. SWAP have delivered training sessions to schools to enable them to understand the requirements of the audit process together with guidance on common issues and fraud. Specialised Data and Fraud Teams have supported the council throughout the year. One-page audit report, introduction of Agile auditing and planning.

Internal Audit Assurance Opinions 2021/22

	YTD
Substantial	3
Reasonable/ Certified	33
Limited	7
No Assurance	0
Advisory / Support	8
Total	51

Internal Audit Agreed Actions 2021/22

	YTD
Priority 1	10
Priority 2	51
Priority 3	69
Total	130



SWAP
INTERNAL AUDIT SERVICES
Assuring – Improving – Protecting

SWAP 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.

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



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, including an evaluation of the following:
 - the design, implementation and effectiveness of the organisation's ethics-related objectives, programmes and activities
 - whether the information technology governance of the organisation supports the organisation's strategies and objectives
 - the effectiveness of risk management processes; and
 - 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 governance framework.
- Summarise the performance of the internal audit function against its performance measures and criteria.
- 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.



Executive Summary



Background

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.

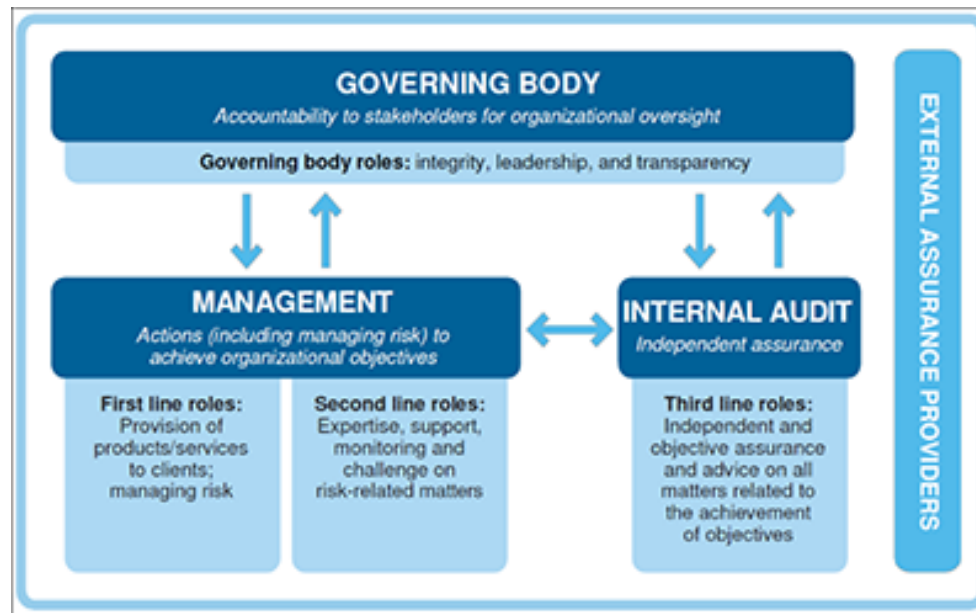
The 'Three Lines' model is a way of explaining the relationship between these functions and as a guide to how responsibilities should be divided:

- 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.

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 Authority's control environment by evaluating its effectiveness. This report summarises the activity of the Internal Audit team for the 2021/22 year.

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



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



Annual Opinion

On the balance of our 2021/22 audit work for Powys County Council, supported by the work of other assurance providers, I am able to offer a **Reasonable Assurance** opinion in respect of the areas reviewed during the year.

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

- Completed audits (during the year 2021/22) 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.
- 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 outcomes that support the annual opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control:

- *Baseline Assessment for the Maturity of Fraud and a Fraud Risk Assessment*
- *Agreed Action implementation Tracking*
- *Resilience in Key financial audits*
- *Improvements in Budget Management*
- *Effective Information Governance and Digital Risk Assessment*
- *Robust Covid 19 Response and Risk Plan*



Keys Risks and Audit Coverage

Internal audit coverage should be aligned to key corporate priorities and key corporate risks.

SWAP audit work is generally aligned to the key risks of the Council.

For those areas where no audit coverage is provided, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

In the near future, SWAP will be implementing a new audit management system that will provide details assurance mapping to the Council.



Audit Coverage by Corporate Risk

The table below provides a visual representation of how our completed audits for 20/21 and 2021/22 financial years provides assurance over key strategic risks areas (Risk Universe) in the Internal Audit Plan

Corporate Risk	Coverage	Assurance assessment based on completed internal audit work
CS0081 - Children Services Budget	Blue	Reasonable
ED0022 - Schools Budget Management	Blue	Reasonable
ED0023 - PIAP Delivery (withdrawn during year)	Yellow	Reasonable
FIN0001 - Setting a balance Budget	Yellow	Reasonable
HOU0018 - Statutory Compliance in Housing stock	Red	
ICT0010 - GDPR Compliance	Blue	Reasonable
ICT0029 - Cyber Security Threat	Yellow	Reasonable
PCC0002 - Impact of Brexit	Red	
PCC0003 - Negative Inspection Reports	Red	
PCC0005 - Impact of Covid	Yellow	Reasonable
PPPP007 – HOWPS Delivery and Performance	Red	
WO0021 -Workforce planning and Recruitment	Yellow	Reasonable
ASC006 – Resilience of Social Care systems	Red	
PRO008 – Increasing cosy of materials in current climate	Yellow	Reasonable

Coverage Key		Assurance Key	
Good	Reasonable internal audit coverage	Substantial	Sound systems of governance, risk management and control exist
Adequate	Adequate internal audit Coverage	Reasonable	Generally sound systems of governance, risk management and control in place
Some	Adequate internal audit Coverage	Limited	Significant gaps, weaknesses or non-compliance were identified
None	No recent internal audit coverage	No Assurance	Fundamental gaps, weaknesses or Non-compliance identified

Summary of Audit Work 2020/21

Significant Risks- Summary of Adverse Opinion Reports

For those audits with adverse opinions which have reached report stage through the year, we have assessed the following risks as 'High'.

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

Y Gaer (lessons learned) - Executive Summary

Assurance Opinion



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.

Agreed Action Summary

Priority	Number
Priority 1	1
Priority 2	9
Priority 3	1
Total	11

Summary

y Gaer is a new, vibrant cultural hub in Brecon which provides valuable community resources to the people of Brecon and the surrounding area. y Gaer will provide opportunities for participation and volunteering and will become a significant tourist attraction. The key features include:

- New 21st century public library facilities for adults and children.
- New museum gallery spaces with increased flexibility for visiting exhibitions.
- Restoring and conserving the Grade II* Listed Brecknock Shire Hall and Assize Court, both inside and out.
- Community and education rooms providing shared learning experiences.
- Café and shop.

As with many major projects it took many years to develop, was costly, high profile and carried high risks given the scale and complexity of the project.

The Council identified a clear need for a project of this nature given the issues facing the Brecknock Museum & Art Gallery and as part of the Council's wider regeneration agenda.

There was considerable pressure to address the issues of the building, time pressure because the building was continuing to deteriorate, and once Heritage Lottery funding had been obtained it was widely expected to use this funding. The securing of funding for the project became

Summary of Audit Outcomes 2021/22

The issues identified in the y Gaer assignment pointed to historic failures in project, programme, and contract management. This was amplified by inadequate governance arrangements.

Programme and Project management guidance has been suitably revised and the Council have undertaken reviews to confirm the activity is in line with the new frameworks.

Internal Audit work will focus on the delivery of the frameworks in the audit planning pipeline.

from the outset, integral to the way in which the project progressed, with one of the key drivers becoming protection of the Council's ability to draw down the grant and how the Council would fund its share of the construction costs.

Significantly, it was during the early period of the project, before the setting up of a full governance process, that key decisions regarding the project were made. The crucial point for the project was in May 2016, when Cabinet decided to proceed to contract. This was effectively a commitment to the project and was also the time that the full governance process was set up. The original, limited governance process, prior to May 2016, was unable to address the key, early challenges of this project, significantly including the robustness of project definition and funding within a documented business case. Given the limited budget, the management of expectations to ensure the proposed project was realistic and decision makers really understood the risks became challenging.

A key weakness was that the project was not fully scoped at an early stage and an ongoing, appropriately updated, well-documented, defined business case was not produced. The Council understood its desired outcomes but was unclear at times during the project about the roadmap they needed to follow to deliver those objectives.

Despite the consultants and agency staff employed, at a very early stage in the project, the Council did not have the experience and knowledge to take on a project of this scale and complexity, especially given that project management skills within the Council lacked maturity at this time. The Council became overly reliant on a key team and individuals regarding the technical aspects to bring the project forward. The complexity of roles, responsibilities and the interrelationship between senior management, project managers, contractors and sub-contractors became an issue over the lifetime of the project, compounded by a lack of continuity with key members of staff.

The processes used for the employment of the main contractors on the project were found to be in order. The delays and complexity of the project impacted upon the performance of the contractors, nevertheless there were serious concerns regarding the performance of contractors with adherence to timeframe being one of the key issues.

Standard budgetary control processes were in place for the project. Many of the increased costs associated with the project came to light once the contract had been let and it is notable that many of these costs can be directly linked with early issues concerning the design and scoping. There were always financial pressures with the project, but underfunding was also evident suggesting an optimism bias, in that the budget did not adequately reflect the likelihood of unforeseen costs. A small risk contingency was set aside, but this was not adequate to reflect the cost uncertainty of the construction contract.

Although stakeholder engagement was initially successful, and continued throughout the project, there were concerns over the eventual need for a new partner to come into the building.


The scale, duration, nature and technical complexity of the project was a challenge to the Council. However, improved current project management practices will enhance the successful delivery of all future projects.

Summary of Audit Outcomes 2021/22

Timely, accurate and relevant information is essential in making effective decisions.

The Council recognised the need to improve the supporting information and Committee reports in this decision and have implemented robust gateways to ensure compliance and quality along the decision making pathway.




Executive Summary - Ysgol Calon Cymru (Merger Proposal)

Assurance Opinion		Agreed Action Summary		Risk Reviewed	
	<p>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.</p>	Priority	Number	<p>Project outcomes are not achieved within timescales or budget, leading to risk of non-delivery of key functions, financial loss and reputational damage.</p>	
		Priority 1	1		High
		Priority 2	0		
		Priority 3	0		
		Total	1		

Introduction

On the 28th February 2017, Cabinet confirmed their decision to close Builth Wells High School and Llandrindod High School on 31st August 2018, and to establish a new dual-stream 11-18 secondary school that will operate across the current sites of the two school from 1st September 2018. This report reviews aspects of the decision-making process. It should be noted that the Council has adopted a new programme and project methodology approach since the decision was made.





Key Findings

	<p>Frameworks The Council used a prescribed framework for setting out the merger proposal and has since developed and instigated new project management frameworks.</p>
	<p>Proposal -Project Needs and Objectives The Council clearly laid out its reasons for a merger between Llandrindod and Builth Wells High Schools. The business case identified the objectives of the merger and subjectively defined what the Council hoped to achieve. However, it was difficult to determine if the merger proposal was successful because the Council did not constitute what success looked like in tangible terms. The proposal provided a strategic fit but didn't necessarily provide a compelling case.</p>
	<p>Proposal – Options Appraisal The Council undertook a relatively simplistic options appraisal, but it was based mostly on subjective factors and the reasoning behind the results was not particularly transparent or supported. It was unclear how the options impacted on learners and the value to the wider society. It is indicative that the need to switch to an interim measure of an unfavoured option whilst undertaking further appraisal suggests that the business case submitted was immature and needed further diligence.</p>

Summary of Audit Outcomes 2021/22

Ysgol Calon Cymru – Merger Proposal (Ctd)

Internal Audit work will focus on the delivery of the frameworks in the audit planning pipeline.

	<p>The proposal for an interim dual site / dual school option came into the decision-making process after the previous preferred options were discounted. As a result of timescales, the information supporting that proposal and impact of the schools appears much less rigorous than previously undertaken for a preferred option. The Council made the decision, but it failed to outline a pathway about how Ysgol Calon Cymru would deliver both educational and financial improvements. This plan should have been developed before the decision was made to determine its likelihood of success rather than expecting an interim governing body to find the detailed solutions. Working more closely and collaboratively may have resulted in a more widely accepted and successful solution.</p>
	<p>Financial Implications</p> <p>The financial analysis was too simplistic with a lack of evidence to support the financial viability of the options. This may have been a knock-on effect of the underdeveloped business proposal.</p> <p>The risk of the changing financial position regarding the allocation of funding to schools was not significantly considered and mitigated especially around the delivery of option 2. The decision-making process took 12 months, but the business case was not updated. The impact on the school's ability to deliver an unaltered curriculum with diminished funding and to make efficiencies and saving was specifically considered.</p> <p>There is a significant difference between the future budget projections in the proposal and the actual figures which indicates that there are either issues with the budget setting, overly optimistic financial assumption, or a lack of control over spending. Ultimately the cost of implementing option 2 dual stream /dual site was more costly than projected.</p>
	<p>Decision</p> <p>The Council rejected the preferred option because further feasibility study work was required. As an interim measure the Council switched to an option that was rejected as part of the initial analysis because it did not meet the objectives. There was limited information provided to Members on how the Dual site/ dual stream interim arrangement would be delivered and the potential impact it would have on the learners of those schools affected.</p>
	<p>Governance</p> <p>The Council followed the constitutional rules in considering the merger proposal and making the decision. However, the Council did not have effective scrutiny arrangements in place to review school proposals.</p> <p>The decision-making process took over a year to determine that the Council needed to put in place an interim measure whilst more feasibility work was commissioned. It would have been a much more agile and efficient process if the feasibility and diligence work had been undertaken prior to making the initial merger proposals.</p>
	<p>Planning the Delivery of the Proposal</p> <p>Whilst the outline principles of the merger were agreed by the Council, there was much less certainty around the delivery pathway during the decision process i.e., how those principles were going to be delivered in practice. Reliance was primarily placed on the interim governing body to be able to develop and deliver the solution with the support of HR, Finance and Challenge Advisors.</p>

Summary of Audit Outcomes 2021/22

There are many activities undertaken by Schools that are on the periphery on the Council’s responsibility and oversight.

Pre School activities involve the responsibility for employing staff, ensuring proper management and effective governance arrangements. Failure to have the control process in place increases the risk of fraud and error

An agreed action plan has been agreed by the Governors and will be subject to a follow up audit.

Primary School & Early Years Setting – Financial Health Check Final Report 10/03/22



Audit Objective To ensure that the financial systems and procedures at both the Primary School and its Early Years setting are operating adequately.

Assurance Opinion	Number of Actions		Risk	Assessment
	Priority	Number		
<p>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.</p>	Priority 1	2	Poorly administered financial controls leading to financial loss and reputational damage.	Medium
	Priority 2	5		
	Priority 3	2		
	Total	9		

Key Findings

- In line with legislation, the Early Years Setting has policies and procedures in place, but the documented procedures held did not cover all aspects of financial and supporting administrative procedures.
- The indications are that an employee did not perform her role with capability. Those responsible for her management, did not undertake effective supervision to ensure that issues with performance were identified and that suitable training was provided.
- The governing body did have some oversight over the Early Years Setting, but the degree of oversight did not match that given to the school and they were unaware of matters such as outstanding debts.
- The Early Years Setting is financially sustainable, but there were issues with the budgetary control process which requires regular input/monitoring from the budget holders. All details regarding 2020/21 did not come to light until after the year end
- The financial administration of Early Years Setting was inadequate. There has been a failure by the Responsible Individuals/ governing body to monitor the financial administration and outstanding debts. The employment of an employee, who had an existing debt with the Early Years Setting, represented a conflict that was not dealt with in a transparent manner.
- The school’s financial administration and oversight of their unofficial fund was inadequate. It left the fund open to potential error and fraud.
- The school’s administrative processes and supervision for school uniform was inadequate. There was a risk of potential fraud and error.

Summary of Audit Work 2021/22

SWAP Performance - Summary of Audit Opinions

At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;

- Substantial – A sound system of governance, risk management and control exists
- Reasonable – There is a generally sound system of governance, risk management and control in place
- Partial – Significant gaps, weaknesses or non-compliance were identified
- No – Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified

Summary of Audit Opinion

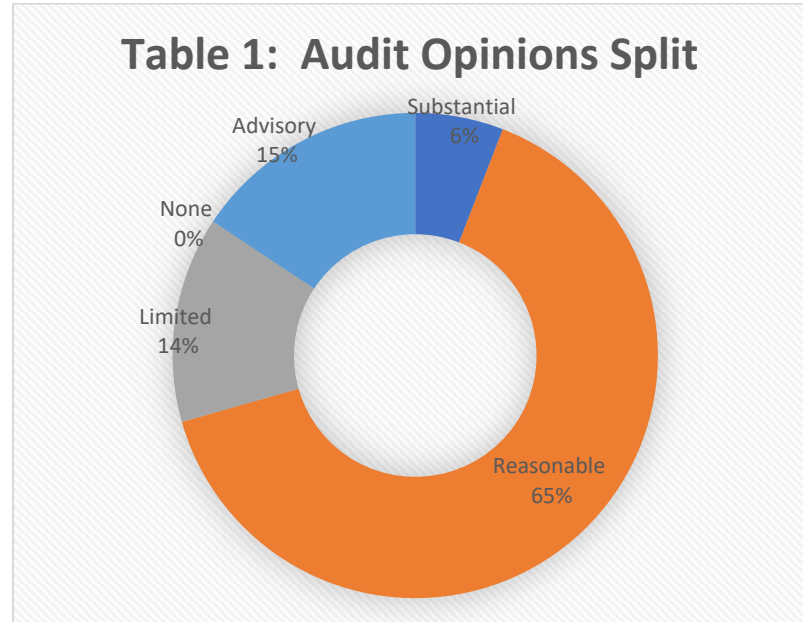


Table 1 above indicates the spread of assurance opinions across our work during the past year. The Council’s willingness and openness to identify areas for review has naturally resulted in an increased number of Limited Assurance opinions.



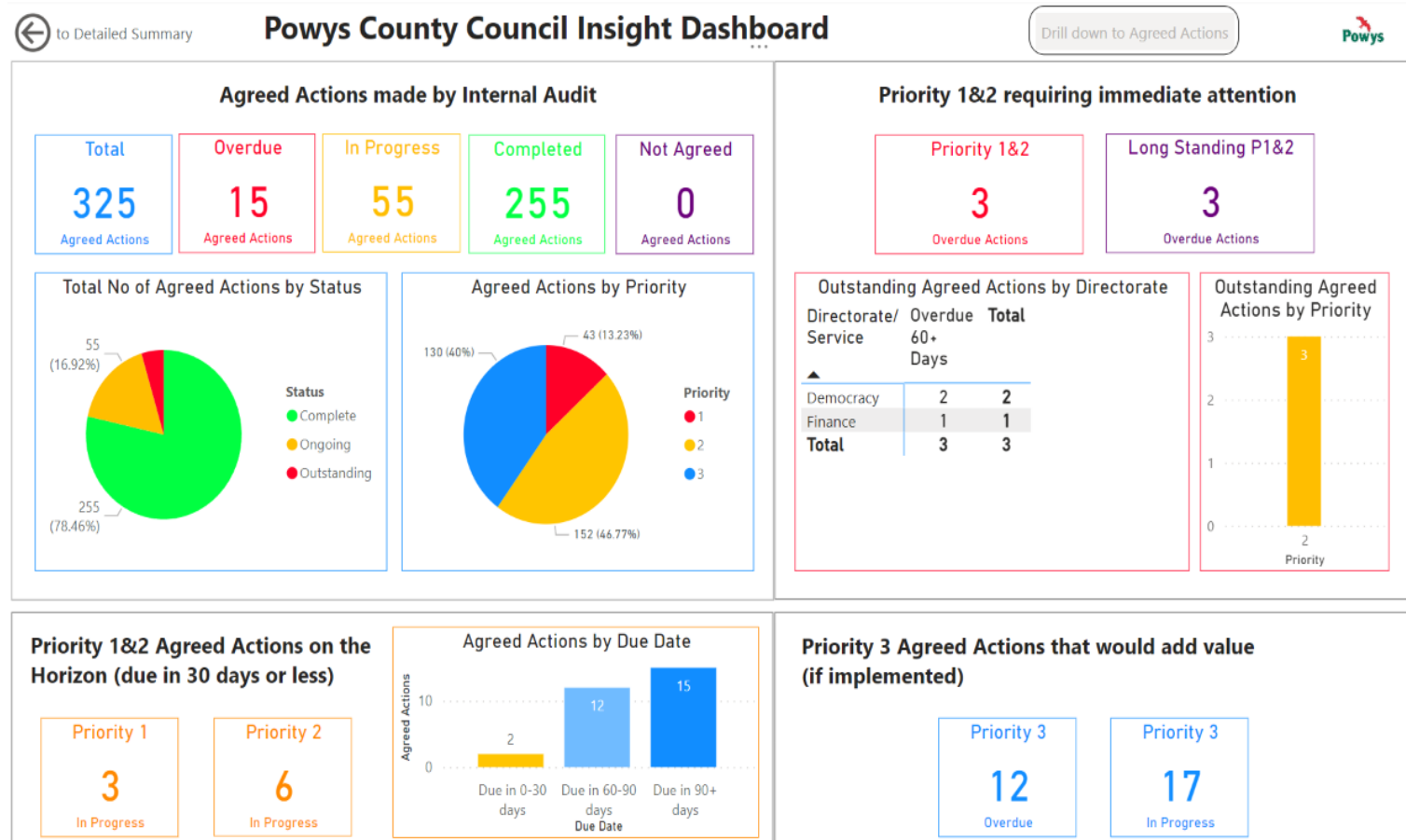
Summary of Audit Work 2021/22

SWAP Performance – Action Tracking

Note: the action tracker reports over a rolling two-year period.

The tracker is based mostly on self-assessment rather than independent verification. Therefore, a role remains for the Internal Audit working Group and follow-up audits on the areas of highest risk.

Action Tracking



Summary of Audit Outcomes 2021/22

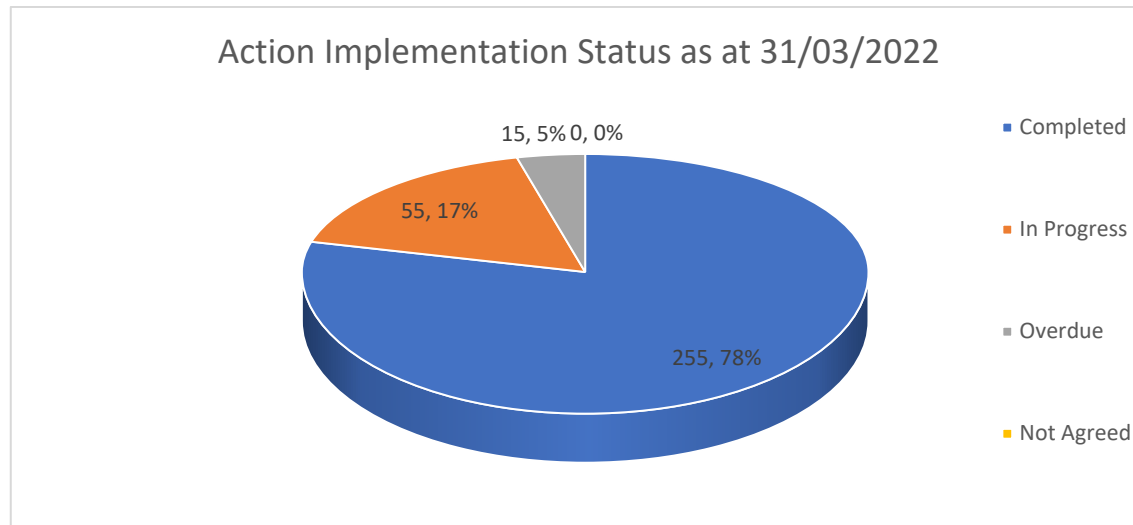
Recommendation tracking is having a positive effect on promptly mitigating risks in the Council.

Management is successfully implementing internal audit agreed actions.

These outstanding issues have been stagnated and are long overdue.

The failure to implement agreed actions increases the risk of unwanted events occurring.

All Internal Audit actions have been accepted by management.



Key Outstanding Issues

The list below is those priority 1 and Priority 2 recommendations that have not been implemented within the agreed timescale.

Directorate/ Service	Audit Name	Ref	Agreed Action	Priority	Responsible Officer	Implementation Date	Revised End Date	Implementation Days
Democracy	Conflict of Interest	42929	We recommend all staff should receive appropriate training as new employees and periodic refreshers in relation to the code of conduct. We also recommend that the Authority needs to issue guidelines for all Officers of the Authority as to how to declare and record any Conflicts of Interests. This guidance should be linked to the Code of Conduct and should form part of a structured training and refresher programme.	2	Head of Legal and Democratic Services.	01 January 2021	30 June 2021	285
Finance	Debt Management	42315	We recommend that all debt is pursued in line with the Authorities approved guidance.	2	Dave Thomas	01 April 2020		740
Democracy	Conflict of Interest	42928	We recommend that the Authority needs to ensure that all staff are made aware of their declaration responsibilities and methods to record any conflict of interests.	2	Head of Legal and Democratic Services.	01 December 2020	31 March 2021	376

Not Agreed Actions

The Council have no actions that were not agreed by the Service at the time of the Annual Report..

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.



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.

The 2021/22 financial year saw the introduction of quarterly planning which has allowed SWAP Internal Audit Services to be more dynamic and agile in their approach to planning and ensure that audits completed are covering risks as and when they arise. SWAP Internal Audit Services will move to a rolling plan of audits in 2022/23 to ensure that planning is agile, this rolling plan will include a pipeline of potential audit work that will allow the committee to have sufficient coverage for a future 12 to 18 months.

Benchmarking

- Counter fraud – a Cross Comparison Partner Review presented information from separate fraud risk assessments of eleven SWAP Partners to enable comparison of relative maturity and an overview of findings across participants. This information is being considered as part of action implementation following a counter fraud risk assessment of the Council in 2021/22.
- Sector and partner risks - information to inform strategic risk register development and review is gathered and shared to support the Council's risk management process.
- Information on topical issues and good practice is gathered and appropriately shared across SWAP and sector partners.
- Specific benchmarking exercises on: Appointee prepaid cards, Insurance, Coroners, School forum, Disclosure and baring checks, NNDR appeals provision, Customer Services.

Visibility

- Audit Committee training and awareness
- Training on fraud, risk and controls in Schools

Reactive

- Investigation resource from SWAPs Counter fraud team including fraud alerts
- COVID-19 Grant Certification Work to respond to government review and sign off requirements

Project

- Real-time project advice provided as required



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 Quality & Performance

SWAP's performance is subject to regular monitoring and review by both the SWAP Board of Directors and the Owners Board.

SWAP work is completed to comply with the International Professional Practices Framework (IPPF) 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.

Under these standards we are required to be independently externally assessed at least every five years to confirm compliance to the required standards. SWAP was recently assessed in February 2020 and confirmed that we are in conformance to PSIAS.

Attribute Standard 1300 of the IPPF requires Heads of Internal Audit to develop and maintain a Quality Assurance and Improvement Programme (QA&IP). Standard 1310 continues this dual aspect by stating that the programme must include both internal and external assessments. This acknowledges that high standards can be delivered by managers, but it also implies that improvements can be further developed when benchmarking is obtained from outside the organisation and the internal audit function. Following our External Assessment, we have pulled together our QA&IP and included additional improvements and developments identified internally that we want to make, as aligned to SWAP's Business Plan. The QA&IP is a live document and will be regularly reviewed by the SWAP Board to ensure continuous improvement and delivery on our actions.

List of Internal Audit Work 2021/22

Appendix A

Service Area	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Completed							
Children	Budget Management	Complete	Reasonable	9	-	6	3
Children	Mental Capacity Act	Complete	Reasonable	3	-	1	2
Digital	Digital ICT Risk Review	Complete	Reasonable	-	-	-	-
Finance	Council Tax (Control Risk Self-Assessment)	Complete	Reasonable	1	-	-	1
Finance	Covid Fraud Risks Business Grants	Complete	Reasonable	5	-	2	3
Finance	Creditors (Control Risk Self-Assessment)	Complete	Substantial	0	-	-	-
Finance	Debtors (Control Risk Self-Assessment)	Complete	Reasonable	2	-	-	2
Finance	Education Improvement Grant	Complete	Reasonable	-	-	-	-
Finance	Fraud Risk Assessment	Complete	Reasonable	-	-	-	-
Finance	Growth Mid Wale 20/21s – Grant	Complete	Reasonable	-	-	-	-
Finance	National Fraud Initiative Administration (Qrt 1, 2,3 &4)	Complete	Advisory	-	-	-	-
Finance	National Fraud Initiative Update Report Q1	Complete	Reasonable	-	-	-	-
Finance	National Fraud Initiative Update Report Q3	Complete	Limited	1	1	-	-
Finance	Pupil Deprivation Grant	Complete	Reasonable	-	-	-	-

Summary of Audit Work 2021/22

Service Area	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Finance	Purchase Cards (Control Risk Self-Assessment)	Complete	Reasonable	2	-	2	-
Finance	School Covid Claims on Barclaycard (April / May/ June)	Complete	Reasonable	-	-	-	-
Finance	School Covid Claims on Barclaycard (July/ August/ September)	Complete	Reasonable	-	-	-	-
Finance	School Covid Claims on Barclaycard (Oct-Dec)	Complete	Reasonable	-	-	-	-
Finance	Supply Chain Fraud Risks	Complete	Reasonable	6	-	1	5
Highways, Transport & Recycling	Highways – Delivery, Reporting and Monitoring	Draft with Client	Limited	4	2	-	2
Highways, Transport & Recycling	Highways - Flexi- time Payments	Draft with Client	Reasonable	3	-	-	3
Highways, Transport & Recycling	Highways -Fuel Security and Usage	Draft with Client	Limited	4	1	3	-
Highways, Transport & Recycling	Highways – Non-Standard Payments	Draft with Client	Reasonable	4	-	2	2
Highways, Transport & Recycling	Highways -Stocks and Materials	Draft with Client	Reasonable	3	-	1	2
Highways, Transport & Recycling	HTR Resurfacing – Commissioning	Draft with Client	Reasonable	5	1	2	2
Highways, Transport & Recycling	HTR Resurfacing – Procurement	Draft with Client	Reasonable	6	1	2	3
Highways, Transport and Recycling	Interim Report on HTR Commissioning	Complete	Advisory	-	-	-	-
Housing & Community Development	Enable Grant	Complete	Reasonable	-	-	-	-
Housing & Community Development	Y Gaer (Lessons learned)	Complete	Limited	11	1	9	1

Summary of Audit Work 2021/22

Service Area	Audit Area	Status	Opinion	No of Actions	1 =	↔	3 =
					Major		Action
					1	2	3
Schools	Audit Training Session for Schools Q3	Complete	Advisory	-	-	-	-
Schools	Audit Training Session for Schools Q4	Complete	Advisory	-	-	-	-
Schools	Brecon High School (Follow-up)	Complete	Reasonable	1	-	1	-
Schools	Fornden Primary School	Complete	Substantial	4	-	-	4
Schools	Franksbridge CP	Complete	Reasonable	7	-	-	7
Schools	Gladestry Primary School	Complete	Substantial	3	-	-	3
Schools	Llandinam Primary School	Complete	Limited	9	2	5	2
Schools	Llangattock Primary School	Complete	Reasonable	9	-	3	6
Schools	Llangynidr Primary School	Complete	Reasonable	8	-	2	6
Schools	St Michaels CIW, Kerry	Complete	Reasonable	4	-	-	4
Schools	Ysgol Bro Cynllaith CP	Complete	Reasonable	4	-	1	3
Schools	Ysgol Calon Cymru	Complete	Limited	1	1	-	-
Schools	Ysgol Gymraeg Dyffryn Glowyr	Complete	Reasonable	2	-	1	1
Schools	Ysgol Pennant	Complete	Reasonable	6	-	-	6
Transformation and Communication	Action Training and Follow-up Q1 (Apr/May/Jun)	Complete	Advisory	-	-	-	-

Summary of Audit Work 2021/22

Service Area	Audit Area	Status	Opinion	No of Actions	1 = Major	↔	3 = Medium
					Action		
					1	2	3
Transformation and Communication	Action Tracking and Follow-up Q2 (Jul/Aug/Sep)	Complete	Advisory	-	-	-	-
Transformation and Communication	Action Tracking and Follow-up Q3 (Oct/Nov/Dec)	Complete	Advisory	-	-	-	-
Transformation and Communication	Action Tracking and Follow-up Q4 (Jan/Feb/Mar)	Complete	Advisory	-	-	-	-
Transformation and Communication	Impact Assessment	Complete	Reasonable	2	-	1	1
Adults & Children	Continuing Health Care	Draft	Limited	4	-	4	-
Digital	Management of Digital Information Assets	Complete	Reasonable	4	-	1	3
Schools	Brynhafren CP	Draft	Reasonable	4	-	1	3