

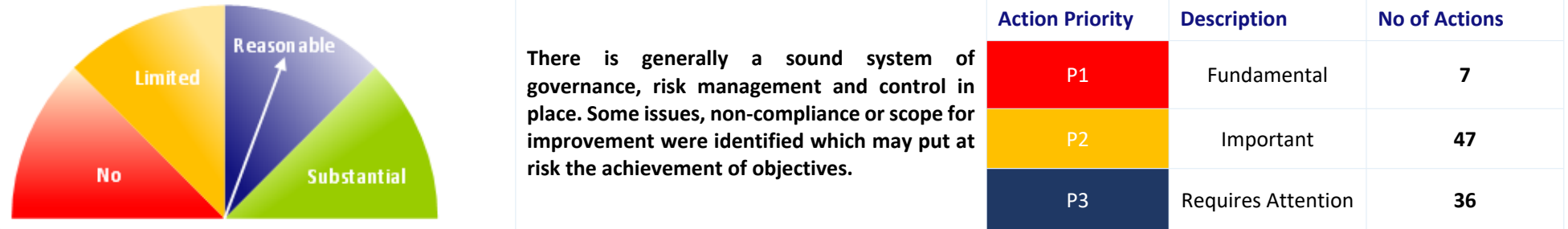
Powys County Council

Quarterly Internal Audit Update Report
As at 30th September 2022

Internal Audit Progress Report as at Quarter 2 2022/23

As part of our update reports, we will provide an ongoing opinion to support our end of year annual opinion. Internal Audit provides an independent and objective opinion on the Authority's control environment by evaluating its effectiveness.

Rolling Opinion



The Headlines for audits completed to date for 2022/23

	The agile plan outlines the agreed work programme throughout Quarters 3 and 4. The work programme remains flexible to react to changing situations and resource availability. Engagement continues with Senior Management to ensure audit work is focused on Council priorities. Assurance can be sought from the coverage of strategic risk.
	27 audits complete, 6 at draft report stage and 9 in progress. The delivery of internal audit work is on track to deliver an annual opinion.
	77% of the opinion related work found the control environment to be either Substantial or Reasonable assurance. There are no significant risks to be reported, but Limited Assurance reports were issued for National Fraud Initiative 2020, Continuing Health Care and Deprivation of Liberty Safeguards.
	SWAP ask for feedback from the client at the end of each audit on the scoping, conduct, communication, and the value added. The result for the calendar year to date is that 100% of the audits undertaken met expectation in terms of quality.
	SWAP are transitioning to a new audit management system with the intention that the Committee and Management Team will be able to see live dashboards on progress and control risk from April onwards.

Assurance Opinions as @ Q2

Substantial	1
Reasonable	16
Limited	5
No Assurance	0
Support/ Advisory	5

Progress/ Activity as @ Q2

Complete	27
Draft	6
In progress	9
Total	42

Internal Audit Progress Report as at Quarter 2 2022/23

Internal Audit Work Programme and Coverage

Primarily the work programme includes:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grant Assurance Work
- Other Special or Unplanned Review

Internal audit coverage has been measured against the corporate risks presented to Committee in September 2022. This includes audits completed in 2020/21, 2021/22 and the current financial year (2022/23) as well as future planned audits. Please note as future audits are flexible there is potential for coverage to increase or decrease.

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
ASC0064	None	None	WCCIS Unreliability - IF the unreliability of WCCIS is not resolved. THEN Veracity of decision making around adults and children in Powys will be compromised, leading to poor outcomes.
ASC0066	Some	Some	Risk of social care provider failure. THEN risk of care services becoming unviable and not sustainable, resulting in requirement to support residents to access different services/care homes etc
ASC0069	Some	Some	If there is insufficient capacity to respond to the longer-term demand in children's and adults' services in timely manner. THEN the Local Authority will be unable to discharge its statutory duty and safeguard children, young people and adults.
CS0081	Good	Some	BUDGET: If Children's Services are unable to manage within budget. THEN have implications for the whole Council: - Unable to meet statutory duties - Leaving service users at risk - Reputational damage to the Authority - Unable to manage within financial envelope
ED0022	Good	Good	The council will be unable to manage the schools' budget without ongoing adjustments to the distribution formula and improving financial management. If they are unable to manage the budget, there will be a significant compromise to the quality of education for Powys learners. THEN Some schools will have escalating deficits which will have a financial impact on the rest of the Council and the learners in their care.
FIN0001	Some	Some	The Council is unable to deliver a financially sustainable budget over the short and medium term. The continued impact of Covid coupled with the more recent events around rising inflation, energy costs and the situation in Ukraine impacting on supply chains and prices all increase the risk on the Council financial resilience. THEN- The Council is unable to fulfil its legal obligation in setting a balanced budget - The Council will not be financially resilient or sustainable - Council reputation damaged - Inability to fulfil our statutory requirements

Internal Audit Progress Report as at Quarter 2 2022/23

The assessment of none, some, and good is based on the number of audits in these areas and the scope of the audits. This gives the Committee assurance that internal audit is aligned to the corporate risks although we would not expect all audits to align to all corporate risks.

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
HO0024	Good	Good	Failing to meet all applicable statutory requirements providing for the health and safety of the occupants in Powys County Council Housing Stock . THEN • Increased risk of death & serious injury. • Reputational risk. • Failure to support well-being and peace of mind of residents and tenants
HTR0016	Some	Some	Shortage of lorry and bus drivers. Unable to deliver statutory service e.g. Waste and recycling, domestic and commercial collections, school transport and the knock on effect on delivering highways maintenance i.e. flooding and winter maintenance, hedge cutting, potholes. increase complaints
ICT0010	Good	Good	Non-compliance with data protection legislation UK General Data Protection Regulations (GDPR) and Data Protection Act. THEN - Potential fine of up to £17,000,000 or 4% of annual turnover - The Council is subject to regulatory data protection audits - Reputational damage - Regulatory enforcement action - Detriment to the data subjects - Civil action and associated consequences
ICT0029	Some	Good	Cyber Security Threat. Risk of financial loss, disruption or damage to the reputation of Powys County Council from a failure of its information technology systems and or/loss of Data due to a cyber. THEN Loss of Information systems until they can be successfully restored. Loss of data, inability to access data or public disclosure of Personal Data. Cyber risk could materialize in a variety of ways, such as: • Deliberate and unauthorized breaches of security to gain access to information systems. • Unintentional or accidental breaches of security. • Operational IT risks due to factors such as poor system integrity
PCC0003	Some	Some	The council receives a negative regulatory / inspection report. THEN - Meeting regulatory and legislative duties - Ability to provide a good quality of service to service users - Managing demand on the service - Recruitment and retention of staff - Staff morale - Reputational damage
PCC0005	Some	None	The impact to Powys residents, services and Council staff as a result of a COVID-19 (Coronavirus) epidemic. THEN Increased staff absenteeism; Increase demand for services from residents Increased workload for council staff as a result of staff absence and increased service demand Closure of Council premises resulting in reduced services to residents and office accommodation.
PPPP007	Some	Some	Heart of Wales Property Services (HOWPS) being unable to undertake contracted work in a timely and cost effective manner. THEN - Failure of statutory functions (Compliance). Potential for prosecution (HSE) and prohibition notices. - Failure to perform repairs and maintenance. Could lead to legal action against the authority. - Reputational damage to PCC (client credibility). - Cost to PCC for poor performance. - Officer time costs (due to additional workload). - Financial Risk to HRA and wider Authority. - Critical Wales Audit Office Report. - Non-delivery of key projects due to lack of resources. - Health and safety risks.

Internal Audit Progress Report as at Quarter 2 2022/23

Risk Ref.	Audit Coverage	Future Coverage	Risk Narrative
PRO0008	None	None	Russian Invasion of Ukraine and Other Market Pressures leading to Increased risks of price variations and labour & material shortage caused by rising inflation. THEN Effect on capital and revenue budget but mainly effecting supplies of materials relating to any contract or project. Unable to deliver statutory and non-statutory services which could result in a backlog of work, reputational damaged, quality of buildings and knock-on consequences. Examples of a key consequence: delayed or cancelled housing development reduces capacity to address homelessness and other housing needs, Delays or affordability of delivery of schools transformation etc
WO0021	Good	Some	The Council is unable to recruit, retain and commission the workforce it requires, in the short term due to increased staff absences and a challenging UK labour market, and in the longer term due to an expected long-term decrease in the local working age population. THEN Council is unable to secure the services needed by the local population, including care and assessment provision, education, waste, highways, housing culture and support services.

Internal Audit Progress Report as at Quarter 2 2022/23



Internal Audit Progress and Outcomes

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

- Substantial
- Reasonable
- Limited
- No

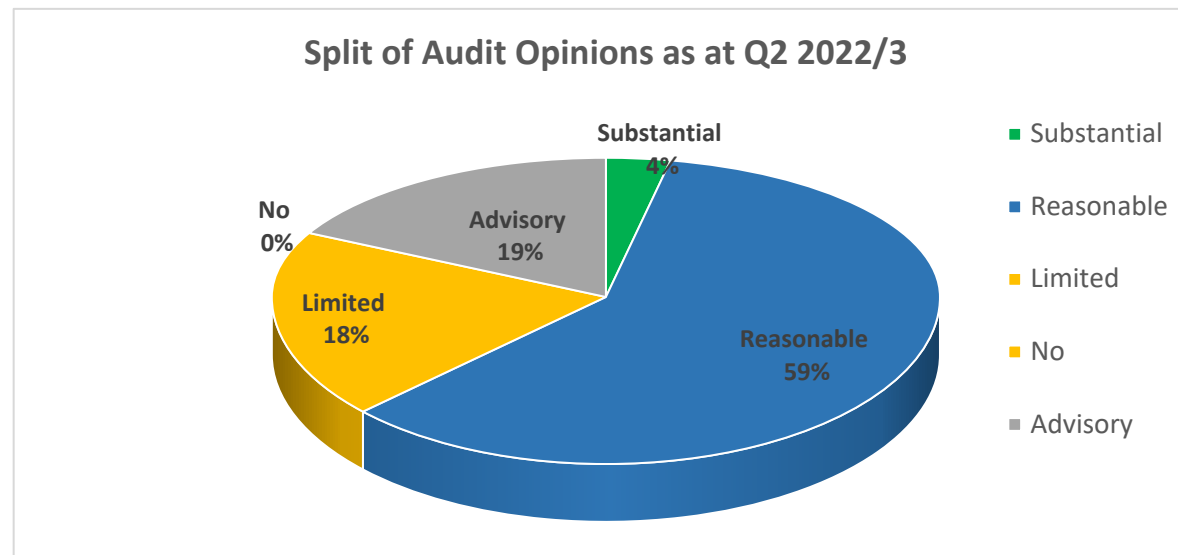
The schedule provided in Annex B contains a list of those audits completed, in draft, and in progress.

We also undertake Advisory / Non-Opinion work on a consultancy basis where we have been asked to look at a specific area of potential concern

It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to deliver an annual opinion. Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of agreed actions that have been raised with management. The assurance opinion ratings have been determined in accordance with the “Audit Framework Definitions” as detailed in Annex A of this document.

Twenty-seven audits have been completed and six audits are at draft report stage at the end of Quarter 2. A further 9 audits are in progress and will conclude in Quarter 3. These are shown in more detail in Annex B.

The graphic below displays the split of audit opinions for the financial year 22/23.



These are areas that have been identified as significant control issues that should be brought to the attention of the Audit and Governance Committee.

Deprivation of Liberty Safeguarding and Continuing Health Care will be reported to the next Committee meeting.

An NFI follow up audit and preparedness assessments are currently in progress.



Summary of Significant Concerns

Internal Audit has produced three reports with “Limited Assurance” during Quarter 2 2022/23. Continuing Health Care (CHC) and Deprivation of Liberty Safeguards (DoLS) will be reported in full to the next committee meeting along with an update from the Service. Below is a summary of the position with the remaining adverse opinion report.

National Fraud Initiative (NFI) 2000

The National Fraud Initiative is a data matching exercise run every two years by the Cabinet Office and Audit Wales to prevent and detect fraud in areas such as council tax discounts, payroll, housing tenancy, procurement and benefits. Whilst Internal Audit co-ordinate activities, potentially fraudulent matches are investigated by the originating Services and the Counter Fraud Team.

The audit found that there that was a mixed approach to the investigation of matches within the Council and a backlog existed in some areas. This was significantly impacted by workforce pressures caused by the Covid 19 pandemic in addition to the role of the Counter Fraud Team in checking covid related grant claims. A follow-up review is in draft, and it has been agreed by the Section 151 Officer that the backlog of un-investigated cases will be picked up as part of the new exercise (NFI2022). A further assessment is planned for Q3 using Audit Wales guidelines to measure the Council’s commitment, resources and processes for the NFI 2022 exercise.

Follow up work confirms the responsive nature of management in implementing agreed actions to mitigate exposure to areas of risk.

All significant issues arising from follow-up reviews will be reported to the Governance and Audit Committee



Follow Up Audits

The follow-up audit is to provide assurance to the Director, Senior Management and the Audit and Governance Committee that the key risks have been mitigated to an acceptable level. Evidence is obtained to demonstrate implementation and progress made in relation to all recommendations.

The table below gives the status of follow-up reviews:

Audit Name	Status
Deprivation of Liberty safeguards (DoLS)	Complete
NFI 2020	Draft with Client
Fraud Risk Maturity Assessment	Draft with Client
Managing Financial Commitments- Children	In Progress
Llandinam Primary School	Planned
Housing Voids	Planned

Action Tracking

The Action tracker shows the status of completed and outstanding recommendations. This is mostly done through a self-certification process with each client. Currently there are 18 recommendations that have gone beyond their target implementation date.

A list of the Outstanding Actions is included in appendix C.

Overleaf is a copy of the action tracking dashboard as at 1/11/2022. Members can access this dashboard and drill into the detailed content of each audit assignment.

Internal Audit Progress Report as at Quarter 2 2022/23

← to Detailed Summary

Powys County Council Insight Dashboard

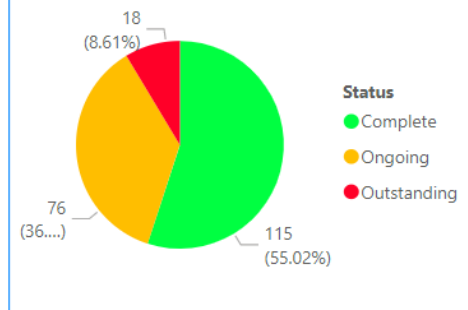
Drill down to Agreed Actions



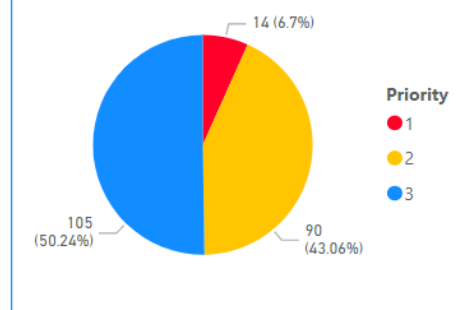
Agreed Actions made by Internal Audit



Total No of Agreed Actions by Status



Agreed Actions by Priority



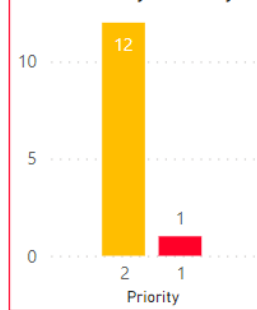
Priority 1&2 requiring immediate attention



Outstanding Agreed Actions by Directorate

Directorate/ Service	Overdue 30 to 60 Days	Overdue 60+ Days	Total
Adult Care Services		1	1
Democracy		2	2
Education	5		5
Finance	3		3
ICT		2	2
Total	8	5	13

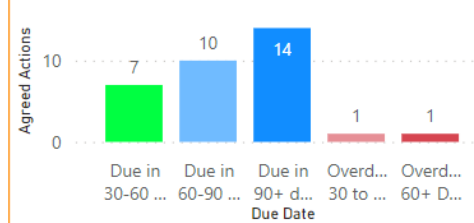
Outstanding Agreed Actions by Priority



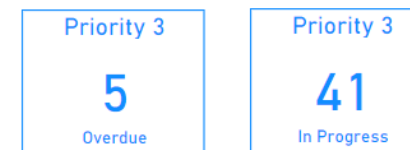
Priority 1&2 Agreed Actions on the Horizon (due in 30 days or less)



Agreed Actions by Due Date



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



Internal Audit Progress Report as at Quarter 2 2022/23

Contact Information

SWAP is an internal audit partnership covering 27 organisations. Powys County Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

The contacts at SWAP in connection with this report are:

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For further details see: www.swapaudit.co.uk

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

- Substantial
- Reasonable
- Limited
- No

In addition, to our opinion-based work we will provide consultancy services. The advice offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance.

Recommendations are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

APPENDIX A

Control Assurance Definitions

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.
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.
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.
No	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.

Risk	Reporting Implications
	In addition to the corporate risk assessment, it is important that management know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. Each recommendation has been given a priority rating at service level with the following definitions:
Priority 1	Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Finding that requires attention.

Internal Audit Activity and Work Programme as at 30 th September 2022						APPENDIX B		
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
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	Guilsfield- 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

Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
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	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					
Q1&2	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.	Draft- with Client				
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.	Draft with Client				
Q1&2	Finance	Risk in Projects and Partnerships	Review the Council visibility, governance and risk management on significant partnerships and projects	Draft with Client				
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.	Draft with Client				




Internal Audit Activity and Work Programme as at 30 th September 2022						APPENDIX B		
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						P1	P2	P3
Q1&2	Finance	Purchase cards	Continuous audit programme identifying spending behaviours and controls for Q2	Draft with Client				
Q1&2	Finance	National Fraud Initiative Report Update- Follow up	Providing data and coordinating investigations to ensure potential fraud cases are identified and investigated.	Draft with Client	Follow-up			
Q1&2	Democratic	Conflict of Interests- Follow up	Ensure that the Council have improved the awareness, visibility, and reporting of any potential conflicts of interest.	In progress Delayed				
Q2&3	Corporate	Complaints	Give assurance to the Audit Committee that the administration of Complaints is effective	In Progress				
Q2&3	Finance	Debt Administration	Review the systems for the administration of Debt to ensure that they are sound, secure and drive the recovery process.	In Progress				
Q2&3	Corporate	Whistle Blowing	Review the Council's whistleblowing arrangements to give assurance that fraud and corruption measures are in place.	In Progress				
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.	In Progress				
Q2&3	Housing	Statutory Compliance	Ensure improvement in the achievement of the Council statutory responsibility to ensure properties are compliant and safe.	In Progress				
Q2&3	Adults & Children	Managing Financial Commitments	Review the way in which Childrens Service manage budgets commitments to enable effective budget management.	In Progress				

Internal Audit Activity and Work Programme as at 30 th September 2022						APPENDIX B		
Quarter	Service	Assignment	Scope	Status	Opinion	Actions by Priority		
						P1	P2	P3
Q1,2,3&4	Support	Committee / Management Reporting	Supporting Council Management Teams and Governance and Audit Committee.	In Progress				
Q1,2,3&4	Support	Planning & Engagement	Engaging with Services to develop risk-based plans	In Progress				
Q3&4	Finance	NFI 2022/23 Exercise -Process Checklist	Review the governance, administration, and controls the investigation of NFI Fraud matches	Pipeline				
Q3&4	Transformation	Integrated Business Planning IBP)	Review Integrated business plans to ensure aligned with Council priorities and the delivery of its outcomes. The Council have requested a Delay on the full audit. An interim position statement will be produced in Q3	Pipeline				
Q3&4	Digital	Data Quality Maturity	To review the quality of the data produced by different areas of the Council with the aim of reporting Maturity	Pipeline				
Q3&4	Customer/ Digital	School Meals Debt-parent pay	The review debt collection and outstanding debt before the Council transitions to free school meals	Pipeline				
Q3&4	Workforce	Safeguarding	Review the Councils DBS checking in payroll following on from a Wales Audit review	Pipeline				
Q3&4	Schools	Llandinam- Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Schools	Cradoc - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Schools	Churchstoke - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				

Internal Audit Activity and Work Programme as at 30 th September 2022						APPENDIX B		
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Q3&4	Schools	Presteigne - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Schools	Leighton - Primary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Housing	Supporting People Grant 21/22	Welsh Government require validation and certification of claim expenditure	Pipeline				
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	Pipeline				
Q3&4	Schools	Ysgol Calon Cymru - Secondary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Schools	Brecon High School-Secondary	Review Governance, financial administration and Asset Management at school using 360 assessment	Pipeline				
Q3&4	Finance	Main Accounting	Ensure the accounting transactions are made in accordance with financial regulations	Pipeline				
Q3&4	Finance	Insurance	Assessing coverage, claims handling, claim management and the VFM of Insurance Services	Pipeline				
Q3&4	Housing	Voids – Follow up	To follow up a previous limited report on the administration, control and reporting of void properties.	Pipeline				
Q3&4	Housing	Enable Grant 21/22	Welsh Government require validation and certification of claim expenditure	Pipeline				
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.	Pipeline				

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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 the next audit cycle.	Pipeline				
Q3&4	Finance	NFI 2022	Activity reporting for new exercise	Pipeline				
Q3&4	Finance	Pension Administration	Review the administration of Pension transactions to ensure funds are effectively controlled.	Pipeline				

APPENDIX C

 to Summary
  to Directorate
 to Overview

18




in Total

Drill Down

Priority - filter

All

Directorate/ Service	Audit Name	Ref	Agreed Action	Priority	Responsible Officer	Implementation Date	Revised End Date	Implementation Days	Status
Education	St Marys Catholic School	47574	A GDPR Information Asset Register will be produced and maintained.	2	Headteacher	30 September 2022		48	Outstanding
Finance	Baseline Assessment of Fraud Maturity	45803	Align counter-fraud resources to the results of the risk assessment and establish responsibility for assurance between SWAP and the Powys Counter Fraud Team.	2	David Morris	30 September 2022		48	Outstanding
Education	St Marys Catholic School	47570	All receipts will be attached within the Purchase Card system.	2	Headteacher	30 September 2022		48	Outstanding
Finance	Supply Chain Investigation	46632	Monitoring spends with suppliers where identified. The authority only checks conflicts of interests for Council Members only.	3		31 March 2022		231	Outstanding
Finance	Baseline Assessment of Fraud Maturity	45810	Re-perform baseline assessment for fraud maturity.	2	David Morris	30 September 2022		48	Outstanding
Finance	Baseline Assessment of Fraud Maturity	45806	Review Whistleblowing Policy and ensure it has the correct contact details and is then made available to key stakeholders as appropriate.	2	David Morris	30 September 2022		48	Outstanding
Adult Care Services	D.O.L.S	42073	Staffing Resources - Assessors We recommend reviewing staffing/contractor arrangements to ensure that the DoLS team is adequately resourced with appropriate procedures in place to ensure the availability of Best Interest Assessor to enable assessments to be carried out on a timely basis.	1	Senior Manager Contact & Adult Safeguarding	31 March 2020	30 April 2022	201	Outstanding
Education	St Marys Catholic School	47569	The Governing Body to consider the risk of fraud and take necessary steps against any risk.	2	Governing Body	30 September 2022		48	Outstanding
Education	St Marys Catholic School	47568	The Governing Body to review detailed budget reports monthly.	3	Governing Body	30 September 2022		48	Outstanding
Education	St Marys Catholic School	47572	The previous and current years school accounts will be audited and completed annually thereafter.	2	Headteacher	30 September 2022		48	Outstanding
Education	St Marys Catholic School	47573	The school to receive regular feedback from their ICT Contractor including when patches are installed.	3	Headteacher	30 September 2022		48	Outstanding
Education	St Marys Catholic School	47571	The school will ensure that no delegated budget income is paid into the voluntary fund account	2	Headteacher	30 September 2022		48	Outstanding

 to Summary
  to Directorate
  to Overview

18

in Total

Drill Down

Priority - filter

All

Directorate/ Service	Audit Name	Ref	Agreed Action	Priority	Responsible Officer	Implementation Date	Revised End Date	Implementation Days	Status
Finance	Supply Chain Investigation	46631	To manage the impact of conflicts of interests the Authority ensure that two people are involved in the ordering process. A second person approves all purchase card transactions. All contracts over £50k are signed off by the Head of Service & Professional Lead.	3	Clive Pinney	31 March 2022		231	Outstanding
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	505	Outstanding
ICT	GDPR- Information Asset Registers	45119	We recommend that going forward the Professional Lead Data Protection officer undertakes monitoring of the information that the services enter into the asset registers to determine that the information is accurate and timely.	2	Helen Dolman/ Clive Pinney	31 March 2022		231	Outstanding
ICT	GDPR- Information Asset Registers	43973	We recommend that more guidance and training is given to staff.	3	Helen Dolman/ Clive Pinney	31 March 2022		231	Outstanding
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	596	Outstanding
ICT	GDPR- Information Asset Registers	43965	We recommend that the Council reviews its current information asset registers to ensure that all information has been included, and the quality of information is consistent throughout.	2	Helen Dolman/ Clive Pinney	31 March 2022		231	Outstanding