



## GOVERNANCE AND AUDIT COMMITTEE - 21<sup>st</sup> JANUARY 2025

**SUBJECT: UPDATE ON PROGRESS AGAINST THE INTERNAL AUDIT SERVICES ANNUAL PLAN 2024/25**

**REPORT BY: ACTING INTERNAL AUDIT MANAGER**

### **1. PURPOSE OF REPORT**

1.1 To provide Members of the Governance and Audit Committee with information on progress being made against the Internal Audit Services Annual Plan 2024/25 and other unplanned work to 31 December 2024.

### **2. SUMMARY**

2.1 The report provides details of the progress made against the Internal Audit Services Annual Plan 2024/25, which was presented to the Governance and Audit Committee in April 2024. The original plan that was presented to the Committee is attached at **APPENDIX 1**. Some comments have been made against certain lines where changes have been made.

2.2 The status of all current audits is shown in the attached appendices.

2.3 **APPENDIX 2** shows audits concluded ("closed") as at 31 December 2024 i.e. where a final report has been issued, and the audit opinion.

2.4 **APPENDIX 3** shows incomplete audits as at 31 December 2024.

2.5 It can be seen that some audits planned for Q2 and Q3 have not been started or progress has not been made. This is primarily due to some audits over running, some audits being brought forward in the plan due to emerging risk issues, and staff absences that has impacted on staffing resources. A total of

60 days have been lost due to absences. A review of these will be undertaken and flexing of the plan for Q4 will take place.

- 2.6 In addition, a further member of staff is undertaking the CIPFA Fraud Technical qualification in order to strengthen the Counter- Fraud capacity within the team and time was not originally allocated in the plan for this additional training, so this has some impact on available staffing resources.

### **3. RECOMMENDATIONS**

- 3.1 The Governance and Audit Committee is asked to note the content of the report and the details of the attached appendices showing the progress and status of audit work undertaken in the period 01 April 2024 to 31 December 2024, together with the opinions generated from any completed and finalised audits.

### **4. REASONS FOR THE RECOMMENDATIONS**

- 4.1 To ensure that the Governance and Audit Committee is aware of progress against the Audit Plan to enable it to fulfil its role.

### **5. THE REPORT**

- 5.1 In accordance with the Public Sector Internal Audit Standards, the Acting Internal Audit Manager is responsible for developing a risk-based annual audit plan. Within the Standards there is also a requirement to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programs, systems, controls, and resources.
- 5.2 The Acting Internal Audit manager must also ensure that Internal Audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.
- 5.3 The 2024/25 Internal Audit Plan was submitted to the Governance and Audit Committee for approval in April 2024. **APPENDIX 1.**
- 5.4 There were a number of incomplete audits brought forward from 31 March 2024 which were required to be progressed to completion in the first quarter of 2024/25.
- 5.5 As in prior years the plan may be flexed, and audits reprioritised, or additional unplanned audits undertaken as Directors and Service Managers become aware of new operational risks or other service priorities.

- 5.6 **APPENDICES 2 AND 3** show the detail for audit work in 2024/25, including the type of audit and its status as at 31 December 2024. This information has been extracted from the Pentana MK system.
- 5.7 The appendices illustrate the progress that has been made in completing all outstanding audits from 2023/24 and audits from the 2024/25 plan and the status of each audit, and where appropriate the audit opinion generated.
- 5.8 **APPENDIX 2** shows audits concluded (“closed”) i.e. where a final report has been issued, and the audit opinion. All completed audits will have had management agreement of the recommendations, a named responsible person, and an anticipated due date for completion of the agreed actions. In each case these recommendations then enter the recommendation tracker process and progress is then reported to the Committee separately. Alternatively, where management do not accept the findings or agree to implement any risk mitigation, we obtain confirmation that management do not accept the recommended actions . Those recommendations are marked as (Not Agreed) closed and do not enter the recommendation tracking process.
- 5.9 **APPENDIX 3** shows incomplete audits. These will either be at a stage where the draft report has been issued to management and we are waiting for managers’ responses (“completed”), or the audit is substantially complete and the work is being reviewed by the Service Auditor (“audit work approved”), or the field work is still on-going (“audit started”). At this stage we will not have an issued opinion or agreed number and risk rating of any findings and associated recommendations.
- 5.10 Some flexing of the plan has been required due to emerging risks and staffing resource issues which has affected work done in Q3, and work planned for Q4. An update on this will be provided in the next progress report.

## **Conclusion**

- 5.11 The report informs the Governance and Audit Committee on the status of audit work performed to date. This information supports the Committee in their determination of assurance forming an essential part of the governance framework, and the Committee is asked to note this report.

## **6. ASSUMPTIONS**

- 6.1 There are no assumptions in this report.

## **7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT**

- 7.1 An Integrated Impact Assessment is not required for this report.

## **8. FINANCIAL IMPLICATIONS**

8.1 There are no direct financial implications arising from this report.

## **9. PERSONNEL IMPLICATIONS**

9.1 There are no direct personnel implications arising from this report.

## **10. CONSULTATIONS**

10.1 All comments have been reflected in this report.

## **11. STATUTORY POWER**

11.1 Local Government and Elections Act (Wales) 2021

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Appendices:

Appendix 1 – Original 2024/25 Audit Plan

Appendix 2 – Audits concluded in 2024/25 to date with audit opinion

Appendix 3 – Audit work in progress as at 31/12/24

## APPENDIX 1 ORIGINAL 2024/25 AUDIT PLAN

Audit title	Description	Q1	Q2	Q3	Q4	Total
Completion of 2023/24 audits		50				50
<b>Core financial systems</b>						0
VAT	Systems audit – compliance with procedures and best practice	10	10	10		30
Payroll (detail to be confirmed)	Systems audit - Expenses	15			15	30
Council Tax/NNDR	Systems Audit - Compliance new properties and billing		25	5		30
Debtors and income collection	Systems audit – compliance with procedures and best practice		26			26
Housing benefits inc NFI match follow up	NFI matches	10		10	25	45
Housing /rents (move to Q4)	TBC			30		30
NXG system data analytics (On hold)	Duplicate payments and other anti fraud capacity			10		10
<b>Cross cutting / strategic</b>						0
Risk Management	Whole authority evaluation of processes	30				30
Fraud Risk assessment	Whole authority evaluation		15			15
IT/Cyber security (high level overview)	Self evaluation			15		15
<b>Other</b>						0
Comprehensive schools (4)	Full audit visit		5	19	24	48
Primary schools (9)	Full audit visit		4	25	25	54
Primary schools (22)	High level SAQ visit	46	8			54

Follow up audit (3)	Follow up	15				15
Other business units / establishments (4)	Full visit		15	15	12	42
Education Improvement Grant	Certification			2		2
Pupil Deprivation Grant	Certification			2		2
Supporting people grant	Certification		2	4		6
Social Services establishments (22)	Short Visits		104		30	134
Social Services systems (Special guardianship, Residential charging, )	System Audit			11	50	61
Business grants (Move to Q4)	System Audit			10		10
Car parks	Scope to be confirmed				15	15
AGS process	Non Audit				5	5
NFI 2025 matches(Started in Q3)	Key contact – support and monitoring of compliance with data upload process				15	15
Contract final account audits	Compliance with Financial Regulations and Standing orders for Contracts	10	10	10	8	38
Project bank account compliance (Move to Q4)	Scope to be confirmed			10	0	10
Counter fraud including roll out of Awareness training		4	10	10		24
Contingency		10	10	10	10	40
<i>Special project 1</i>						
<i>Special Project 2</i>						

**APPENDIX 2 AUDITS CONCLUDED IN 2024/25 TO 31/12/2024 INCLUDING AUDIT OPINION**

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
Petty Cash SAQ Comps Risca Community Comprehensive	December 2022	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	12/12/2022	23/11/2023	13/05/2024
Petty Cash SAQ Comps St Cenydd Comprehensive	December 2022	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	12/12/2022	23/11/2023	13/05/2024
SI purchase card	April 2023	No opinion	Audit Closed	Special Investigation	21/04/2023	29/02/2024	29/04/2024
Risca Comprehensive School Establishment Audit	July 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	01/05/2023	06/09/2023	10/05/2024
Petty Cash Themed Review	June 2023	In need of improvement.	Audit Closed	Themed Review	28/06/2023	30/04/2024	22/08/2024
Blackwood Miners Institute 2023	July 2023	In need of improvement.	Audit Closed	Establishment Audit	24/07/2023	26/03/2024	21/06/2024
Newbridge Leisure Centre Establishment Audit	July 2023	In need of improvement.	Audit Closed	Establishment Audit	26/07/2023	18/03/2024	12/04/2024
Caerphilly Leisure Centre Establishment Audit	July 2023	In need of improvement.	Audit Closed	Establishment Audit	27/07/2023	18/03/2024	01/05/2024
Cefn Fforest Leisure Centre Establishment Audit	July 2023	In need of improvement.	Audit Closed	Establishment Audit	27/07/2023	14/03/2024	11/04/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
New Tredegar Leisure Centre Establishment Audit	July 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	27/07/2023	18/03/2024	24/04/2024
Bedwas Leisure Centre Establishment Audit	July 2023	Effective with opportunity to improve.	Audit Closed	Establishment Audit	14/08/2023	11/03/2024	11/04/2024
St Cenydd Leisure Centre Establishment Audit	July 2023	Effective with opportunity to improve.	Audit Closed	Establishment Audit	14/08/2023	14/03/2024	11/04/2024
Grants to Voluntary Bodies	December 2023	Effective with opportunity to improve.	Audit Closed	System Audit	14/08/2023	25/06/2024	05/08/2024
NFI Report 709 - VAT errors	May 2023	Effective with opportunity to improve.	Audit Closed	Regularity	15/08/2023	31/07/2024	31/10/2024
Centre for Sporting Excellence Establishment Audit	July 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	15/08/2023	14/03/2024	03/05/2024
Sue Noake Leisure Centre Establishment Audit	July 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	16/08/2023	14/03/2024	26/04/2024
Heolddu Comprehensive School	September 2023	In need of improvement.	Audit Closed	Establishment Audit	01/09/2023	18/01/2024	03/05/2024
Heolddu Leisure Centre Establishment Audit	July 2023	Effective with opportunity to improve.	Audit Closed	Establishment Audit	04/09/2023	27/03/2024	12/04/2024
Risca Leisure Centre Establishment Audit	July 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	11/09/2023	14/03/2024	03/05/2024
Treasury Management 2023	August 2023	Effective.	Audit Closed	System Audit	19/09/2023	13/03/2024	29/04/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
Upper Rhymney Primary School Establishment Audit	October 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	02/10/2023	22/02/2024	10/05/2024
Hendre Infants School	October 2023	In need of improvement.	Audit Closed	Establishment Audit	02/10/2023	25/03/2024	10/05/2024
Graig y Rhacca Primary School	October 2023	In need of improvement.	Audit Closed	Establishment Audit	12/10/2023	04/04/2024	04/06/2024
St James Primary School	October 2023	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	12/10/2023	29/02/2024	17/10/2024
Ysgol Gymraeg Gilfach Fargoed Establishment Audit	March 2024	Effective with opportunity to improve.	Audit Closed	Establishment Audit	18/01/2024	04/04/2024	30/04/2024
Libanus Primary School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	03/04/2024	14/06/2024
Markham Primary School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	08/04/2024	26/04/2024
Pentwynmawr Primary School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	08/04/2024	08/07/2024
Maesycwmmwr Primary School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	08/04/2024	08/07/2024
Phillipstown Primary School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	09/04/2024	10/06/2024
Hendre Junior School ICQ	February 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	09/04/2024	04/06/2024
Aberbargoed Primary School ICQ	February 2024	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	01/02/2024	09/04/2024	13/05/2024
5004 St Martin's Comprehensive - Works to Block 267 & 265	February 2024	Compliant	Audit Closed	Contract Audit	08/02/2024	25/04/2024	25/04/2024

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Deri Primary School ICQ	February 2024	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	19/02/2024	27/03/2024	16/05/2024
NFI HB match 27 (HB Claimants to HB claimants other LA)	January 2024	Effective with opportunity to improve.	Audit Closed	Regularity	22/02/2024	04/11/2024	04/11/2024
NFI Report 483 - CTRS to HMRC Property Ownership	January 2024	Effective with opportunity to improve.	Audit Closed	Regularity	28/02/2024	10/07/2024	08/11/2024
NFI Purchase ledger to payroll data matches	February 2024	Effective with opportunity to improve.	Audit Closed	Regularity	28/02/2024	04/11/2024	04/11/2024
Ysgol Gynradd Gymraeg Y Castell ICQ visit	March 2024	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	04/03/2024	08/04/2024	10/04/2024
Ysgol Bro Sannan ICQ visit	March 2024	Effective.	Audit Closed	SAQ Control Risk Self-Assessment	06/03/2024	08/04/2024	08/04/2024
Ynysddu Primary School ICQ visit	March 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	07/03/2024	08/04/2024	01/05/2024
Tir-y-Berth Primary School ICQ visit	March 2024	Effective.	Audit Closed	SAQ Control Risk Self-Assessment	08/03/2024	01/05/2024	01/05/2024
EXT17C-EC30 St Peters & Tir y Pwll	March 2024	Non-compliant	Audit Closed	Contract Audit	08/03/2024	26/06/2024	26/06/2024
Waunfawr Primary School ICQ visit	March 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	13/03/2024	07/07/2024	02/10/2024
Ysgol Gymraeg Cwm Gwyddon ICQ visit	March 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	13/03/2024	15/05/2024	16/10/2024
Penllwyn Primary School ICQ visit	March 2024	Effective with opportunity to improve.	Audit Closed	SAQ Control Risk Self-Assessment	15/03/2024	01/05/2024	02/07/2024
St Helen's Primary School ICQ visit	March 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	15/03/2024	30/04/2024	18/07/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
Newbridge Comprehensive School ICQ visit	March 2024	In need of improvement.	Audit Closed	SAQ Control Risk Self-Assessment	18/03/2024	29/04/2024	13/06/2024
Council Tax Valuations	June 2023	Effective with opportunity to improve.	Audit Closed	System Audit	21/03/2024	14/06/2024	09/07/2024
NFI creditor matches	September 2023	Effective.	Audit Closed	Regularity	27/03/2024	30/09/2024	08/11/2024
5039 - Derwendeg Primary, Replacement Heating	March 2024	Substantially compliant	Audit Closed	Contract Audit	09/04/2024	09/05/2024	09/05/2024
Pontllanfraith Primary School ICQ Visit	April 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	15/04/2024	14/06/2024	19/09/2024
Fochriw Primary School ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	15/04/2024	03/06/2024	18/07/2024
Coed Y Brain School Primary ICQ Visit	May 2024	Effective.	Audit Closed	SAQ plus	15/04/2024	10/07/2024	12/07/2024
Fleur De Lys Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	15/04/2024	04/06/2024	11/06/2024
Greenhill Primary School ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	15/04/2024	10/07/2024	17/09/2024
Ysgol Gymraeg Trelyn ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	15/04/2024	03/06/2024	18/07/2024
EIG	September 2024	Effective.	Audit Closed	Grant certification	19/04/2024	28/10/2024	29/10/2024
PDG	September 2024	Effective.	Audit Closed	Grant certification	19/04/2024	28/10/2024	29/10/2024
Blackwood Primary School ICQ Visit	April 2024	Effective.	Audit Closed	SAQ plus	25/04/2024	23/05/2024	11/06/2024
Trinity Fields ICQ Visit	May 2024	Effective.	Audit Closed	SAQ plus	29/04/2024	23/05/2024	23/05/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
EXT19C-EC39PS Risca Road Flats	May 2024	Substantially compliant	Audit Closed	Contract Audit	01/05/2024	10/05/2024	10/05/2024
Nant Y Parc Primary School ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	02/05/2024	23/05/2024	18/07/2024
NFI Report 750/752 - Payroll to Companies House	January 2024	In need of improvement.	Audit Closed	Regularity	06/05/2024	14/08/2024	02/10/2024
NFI Report 80 - Payroll to Creditors	January 2024	In need of improvement.	Audit Closed	Regularity	06/05/2024	12/09/2024	30/09/2024
Ysgol Ifor Bach ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	07/05/2024	23/05/2024	10/06/2024
Ty Isaf Infants School ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	09/05/2024	18/07/2024	16/10/2024
Rhiw Syr Dafydd Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	10/05/2024	16/09/2024	07/11/2024
Cwmfelinfach Primary School ICQ Visit	May 2024	Effective.	Audit Closed	SAQ plus	10/05/2024	16/09/2024	16/09/2024
Trinant Primary School ICQ Visit	May 2024	Effective.	Audit Closed	SAQ plus	13/05/2024	13/05/2024	10/06/2024
Pantside Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	15/05/2024	18/07/2024	02/10/2024
Cwmcarn Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	16/05/2024	16/09/2024	16/09/2024
Tyn Y Wern Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	17/05/2024	16/09/2024	16/09/2024
NFI Report 483.1 - CTRS to HMRC Earnings and Capital	April 2024	Effective.	Audit Closed	Regularity	20/05/2024	14/06/2024	14/06/2024
NFI Report 49.1 - Housing Benefits	April 2024	Effective.	Audit Closed	Regularity	20/05/2024	14/06/2024	14/06/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
Claimants to DWP Deceased							
4744 Nant Y Parc Nursery School, Boiler Replacement	May 2024	Substantially compliant	Audit Closed	Contract Audit	20/05/2024	14/06/2024	14/06/2024
St James Trip Money Investigation	May 2024	No opinion	Audit Closed	Special Investigation	21/05/2024	30/06/2024	30/06/2024
Abercarn Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	22/05/2024	18/07/2024	18/07/2024
Tynewydd Primary School ICQ Visit	May 2024	In need of improvement.	Audit Closed	SAQ plus	22/05/2024	16/09/2024	18/09/2024
Special Review No Private Fund Bank Account schools	June 2024	In need of improvement.	Audit Closed	Consultancy Review	10/06/2024	01/11/2024	01/11/2024
NFI Report 485 - Housing Tenants to HMRC Property Ownership	April 2024	Effective.	Audit Closed	Regularity	13/06/2024	16/09/2024	16/09/2024
Risca Primary School ICQ Visit	May 2024	Effective with opportunity to improve.	Audit Closed	SAQ plus	14/06/2024	16/09/2024	06/11/2024
5042 - Blackwood Comp External Services Renewal	June 2024	Non-compliant	Audit Closed	Contract Audit	25/06/2024	15/11/2024	15/11/2024
CCTV Control Room (Public Open Spaces) 2024	June 2024	Effective with opportunity to improve.	Audit Closed	System Audit	28/06/2024	13/09/2024	16/09/2024
NFI Report 120 – Housing Benefits to DWP Deceased	July 2024	Effective.	Audit Closed	Regularity	01/07/2024	31/10/2024	18/11/2024
NFI Report 435 / 436 – CTRS to Payroll (within & between)	July 2024	Effective.	Audit Closed	Regularity	01/07/2024	18/11/2024	18/11/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
NFI Report 482 – CTRS to DWP Deceased	July 2024	Effective.	Audit Closed	Regularity	01/07/2024	31/10/2024	18/11/2024
5313 Glan Y Nant Learning Centre - Roofing and Fencing Works	July 2024	Compliant	Audit Closed	Contract Audit	04/07/2024	19/07/2024	19/07/2024
Supporting People Grant 2023-24	September 2024	Compliant	Audit Closed	Grant certification	04/07/2024	26/09/2024	26/09/2024
Debtors and Income Collection 2024	June 2024	Effective.	Audit Closed	System Audit	24/07/2024	26/09/2024	08/10/2024
Ty Clyd Home for the Elderly	August 2024	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	12/08/2024	06/12/2024	23/12/2024
Innovate Grant August 2024	August 2024	N/A	Audit Closed	Grant certification	23/08/2024	28/08/2024	28/09/2024
NFI Report 483.2 - CTRS to HMRC Household Composition	April 2024	Effective.	Audit Closed	Regularity	27/08/2024	16/09/2024	16/09/2024
NFI Report 485.1 - Housing Tenants to HMRC Household Composition	April 2024	Effective.	Audit Closed	Regularity	27/08/2024	16/09/2024	16/09/2024
Blackwood Comprehensive School Establishment Audit	September 2024	Inadequate and in need of immediate improvement -	Audit Closed	Establishment Audit	09/09/2024	13/11/2024	03/01/2025
4757 - Tir y berth Primary School, refurbishment of WCs	September 2024	Substantially compliant	Audit Closed	Contract Audit	19/09/2024	26/09/2024	26/09/2024

<b>Audit Title</b>	<b>Audit Period</b>	<b>Compliance with Controls</b>	<b>Audit Status</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft Report Issue</b>	<b>Final Report Issue</b>
5098 - Bedwas High School, boys WC refurbishment	October 2024	Substantially compliant	Audit Closed	Contract Audit	08/10/2024	18/10/2024	18/10/2024
5309 - The Firs, Cefn Fforest	October 2024	Compliant	Audit Closed	Contract Audit	17/10/2024	22/10/2024	22/10/2024
4455 - Ty Sign Primary school, curtain walling replacement scheme	November 2024	Substantially compliant	Audit Closed	Contract Audit	20/11/2024	05/12/2024	05/12/2024
5173 - Bedwas High School, refurbishment of female pupil WCs	November 2024	Compliant	Audit Closed	Contract Audit	20/11/2024	28/11/2024	28/11/2024
Cheque Fraud Children in need	December 2024	No opinion	Audit Closed	Advice only	17/12/2024	23/12/1024	23/12/2024



### APPENDIX 3 AUDIT WORK IN PROGRESS AS AT 31/12/24

Audit Title	Audit Period	Audit Type	Audit Start	Draft issue date
Overtime Audit 2023-24	March 2024	Crosscutting Review	24/01/2024	28/06/2024
Plasyfelin Primary School ICQ Visit	May 2024	SAQ plus	15/04/2024	05/08/2024
EXT17C-E03A Blackwood A	March 2024	Contract Audit	19/04/2024	12/11/2024
Whole Authority Review of Risk Management	April 2024	Crosscutting Review	14/05/2024	
Follow up and update of 2021 School Private fund audit	June 2024	Themed Review	21/05/2024	
Ty Iscoed (Home for the Elderly)	July 2024	Establishment Audit	17/06/2024	18/09/2024
Min-Y-Mynydd (Home for the Elderly)	July 2024	Establishment Audit	17/06/2024	17/09/2024
Brodawel (Home for the Elderly)	July 2024	Establishment Audit	01/07/2024	21/11/2024
Beatrice Webb (Home for the Elderly)	July 2024	Establishment Audit	01/07/2024	21/11/2024
Castle View Home for the Elderly	July 2024	Establishment Audit	15/07/2024	10/12/2024
VAT Compliance	April 2024	System Audit	24/07/2024	22/10/2024
Acorn Lane Supported Living	August 2024	Establishment Audit	08/08/2024	
Llys Newydd Supported Living	August 2024	Establishment Audit	08/08/2024	
Ty Gwyilym - Respite	August 2024	Establishment Audit	21/08/2024	
Clos Tir y Pwll - Supported Living	August 2024	Establishment Audit	21/08/2024	
16 Waunfach Street - Supported Living	August 2024	Establishment Audit	21/08/2024	
Ashfield Road - Supported Living	August 2024	Establishment Audit	21/08/2024	
Troed Y Bryn Supported Living	August 2024	Establishment Audit	22/08/2024	
14 Waunfach Street Supported Living	August 2024	Establishment Audit	02/09/2024	
Bedwas Comprehensive School	October 2024	Establishment Audit	02/09/2024	15/11/2024
Mill Street Supported Living	August 2024	Establishment Audit	04/09/2024	
Crumlin High Level School	October 2024	Establishment Audit	26/09/2024	
Ysgol Cwm Derwen Establishment Audit	September 2024	Establishment Audit	16/10/2024	

<b>Audit Title</b>	<b>Audit Period</b>	<b>Audit Type</b>	<b>Audit Start</b>	<b>Draft issue date</b>
Montclair - Respite	August 2024	Establishment Audit	21/10/2024	
Newbridge Comprehensive School Establishment Audit	December 2024	Establishment Audit	05/12/2024	
Ysgol Penallta Establishment Audit	January 2025	Establishment Audit	08/01/2025	
Special Project 1	October 2024	Special review	01/10/2024	
Special Project 2	October 2024	Special review	01/10/2024	
Special Project 3	December 2024	Special review	01/12/2024	
Corporate Anti Fraud Work	July 2024	Non Audit Work	01/07/2024	
Fraud Risk assessment	July 2024	Non Audit Work	01/07/2024	