

**SUBJECT: INTERNAL AUDIT
DRAFT OPERATIONAL PLAN, 2023/24**

**DIRECTORATE: Resources
MEETING: Governance & Audit Committee
DATE: 15th June 2023
DIVISION/WARDS AFFECTED: All**

1. PURPOSE

To receive and consider the Draft Internal Audit Operational Plan for 2023/24.

2. RECOMMENDATION(S)

That the Governance and Audit Committee reviews, comments on and notes the Draft Internal Audit Plan 2023/24 prior to its approval at the next meeting.

3. KEY ISSUES

- 3.1 This report aims to inform Members of the Governance and Audit Committee of the work to be undertaken by the Internal Audit Section at an operational level for 2023/24. It identifies why the Council operates an Internal Audit function, the resources currently available and how they will be applied across the services of Monmouthshire County Council to give management assurance that systems are working as intended.
- 3.2 The mission of Internal Audit is *to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight*. It is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, effective and efficient use of the Council's resources.
- 3.3 The planning process takes into account all possible systems, processes, sections and establishments that could possibly be audited within Monmouthshire. Key parts of this process involve an annual review of the corporate risk register and consultation with Chief Officers and Heads of Services across the Authority inviting them to highlight any emerging or changing risk profiles within their own service areas.

- 3.4 Consideration is given to over 300 possible areas to audit across all services provided by Monmouthshire which are risk assessed and allocated a high, medium or low risk. The audit team staff resources would then be allocated to cover the higher ranked risks as appropriate. That said, inevitably there will be reviews which the audit team have to undertake annually such as the annual governance statement, mandatory grant claim audits and audit advice, which have also been incorporated into the plan, along with follow up reviews, finalisation work and planned work from the previous year not undertaken.
- 3.5 An allocation of time is included in the plan for special investigations where the team might receive allegations of fraud, theft, non-compliance etc. The plan also needs to be flexible enough to respond to changes to risk profiles and other developments in year; the audit management team will continually monitor this situation.
- 3.6 For 2023/24, the total available days amounted to 1,430, based on 5.5 FTE auditors in the team for the full year. Due to current vacancies within the team the plan has been based on 1,155 total available days. An allowance for leave, sickness, training, management time and admin is deducted from this to give the total number of operational audit days in the year.
- 3.7 Total operational audit resources amounts to **728 days**, which will be allocated across service directorates on a risk basis (summary shown at Appendix 1). This includes 70 days for special investigations and unplanned work. Due to a current vacancy within the team, the available audit resource is based on an additional Senior Auditor being in place from September 2023 until the end of the financial year.
- 3.8 The total operational audit days of 728 also includes 40 days (an estimated 4 audit jobs) where an external resource will be procured to support the team. This will be funded from the budget surplus arising from the Chief Internal Auditor / Senior Auditor vacancy periods. If this additional resource could not be procured or the cost of the external resource exceeds the available budget this may be a future risk area in completing the audit plan.
- 3.9 Historically, the time allocated to special investigations is usually a pressure point. For the 2022/23 plan, the allocation of days was reduced to ensure appropriate planned audit coverage was given across all directorates. The number of days allocated within the 2023/24 plan will remain at the reduced amount of 70 days. If time intensive investigation(s) or unplanned work is required, this may impact on the resource available to complete planned audit work and therefore meet the team's performance target.
- 3.10 Chief Officers and Heads of Service were given the opportunity to contribute to and shape this plan. The initial draft plan will be discussed and refined through discussions with the Senior Leadership Team, Chief Officers and their Department Management Teams prior to a 'final' plan being brought back to the July Governance & Audit Committee meeting.

This refined plan will also take into account any comments or requests from the Committee.

- 3.11 The first quarter generally includes finalisation of 2022/23 work which was at draft report stage at year end, work planned for 2022/23 but not completed, NFI co-ordination along with the collation of the Annual Governance Statement.
- 3.12 This plan may change as the year progresses if the risk profile of audit work changes. It is intended that this audit plan remains fluid and will be dependent on any new priorities or emerging risks to the Council. The plan will be reviewed quarterly by the Audit Manager and discussed with the Deputy Chief Executive / Chief Officer for Resources as and when necessary. Any significant change to the agreed plan will be brought back to the Governance and Audit Committee for approval.
- 3.13 The Governance and Audit Committee will be kept updated with the progress against the agreed plan via quarterly reports presented by the Audit Manager.
- 3.14 At the time of writing this report out of an establishment of 5.5 FTE, there were 2 vacancies in the team, Chief Internal Auditor (0.5 FTE) and Senior Auditor (1 FTE). The recruitment process for the Senior Auditor vacancy is currently underway. The Audit Manager started with the team in late April 2023 after fulfilling the same role in another Local Authority.
- 3.15 The team is currently headed up by the Audit Manager who is undertaking the responsibilities of the vacant Chief Internal Auditor post while consideration is given to the long-term vision of the service and possible wider collaboration. The Chief Internal Auditor shared services arrangement (50:50) with Newport City Council is currently on hold. When fully staffed, for the 2023/24 financial year, the Audit Manager will be supported by one Principal Auditor, two Senior Auditors and one Auditor (5 FTE).
- 3.16 Staff within the section have appropriate professional qualifications. They also have considerable experience of working within the local authority and audit environment. The Audit Manager is a Chartered Member of the Institute of Internal Auditors (IIA) UK & Ireland and is a Certified Internal Auditor with the IIA Global. He has extensive working knowledge of internal audit practices within the public sector. The other members of the team are either Chartered or Certified members of the IIA (2) or preparing to undertake formal training (1).
- 3.17 Audit management will continue to support professional and work related training in order to enhance the Section's effectiveness in service delivery in line with the Council's management expectations and the Public Sector Internal Audit Standards. This will ensure that all staff are kept up to date with developments in auditing techniques and changes within local government which may impact on the provision of the service.
- 3.18 Consideration has been given to the appropriate level of resources for Internal Audit at Monmouthshire County Council. The current

establishment of 5.5 staff remains just about adequate for the current level of assessed risk as outlined above; a greater audit resource could provide a greater assurance to management and allow the section to be even more responsive to changing priorities and risk profiles throughout the year. Any unplanned absences such as long-term sickness, secondments or prolonged special investigations could significantly affect the audit plan as cover is limited.

- 3.19 To seek to maximise performance against the plan, Audit Management will ensure audit reports are more focused and timely, that staff with the right skill sets are allocated to appropriate work and non-productive time is minimised.

4. REASONS

- 4.1 The 2023/24 Draft Internal Audit Plan is attached at Appendix 2 to this report. Audit jobs within the plan have been risk assessed and prioritised and matches the audit resources available for the year. This will be reviewed on an annual basis in order to determine the appropriateness of the risk assessment each year where audit resources will be deployed to cover the higher risk reviews.

45 audit opinion and 22 non-opinion jobs have been incorporated within the draft 2023/24 Plan.

- 4.2 The Operational Plan has been updated to take account of:
- a) The Authority's latest Risk Assessment;
 - b) New areas for inclusion in the Plan identified from changes to legislation and the regulatory framework for local government and from ongoing discussions with service managers;
 - c) Areas of slippage from previous Operational Plans; and
 - d) The published Regulatory Plan produced by Audit Wales.
- 4.3 Each review will be risk assessed and categorised as High, Medium or Low risk. Within the cycle of audits the team would aim to cover the higher risk areas as a priority but also provide coverage across directorates with lower risk services. All fundamental financial systems may now not be covered on an annual basis, especially if they have been previously determined as well controlled, with no significant changes to the system or to personnel. We will ensure that these are incorporated within the plan every few years to provide ongoing assurance.
- 4.4 Consultation was undertaken, with visits and email correspondence to the various managers and finance representatives of each directorate. As a result there may be further amendments to the Plan to reflect specific suggestions from various representatives of Chief Officers and Heads of Service.

- 4.5 The Operational Plan will be kept under review through the course of the year to identify any amendments needed to reflect changing priorities and emerging risks. Material changes to the Plan will be reported to the Governance and Audit Committee at the earliest opportunity.
- 4.6 An Annual Report will be prepared for the Governance and Audit Committee to provide appropriate assurance via the Chief Internal Auditor's annual opinion, along with details on the performance of the Section against the Operational Plan. Interim progress reports will also be provided to the Committee quarterly.
- 4.7 With effect from 1st April 2016 the revised Public Sector Internal Audit Standards (PSIAS) came into force for all public sector bodies including local government organisations. The Audit Manager will ensure that the Audit Team continues to undertake its work in accordance with these Standards. The team will be undergoing an External Quality Assessment as required by the PSIAS during 2023/24, this is now overdue.
- 4.8 Independence is achieved through the organisational status of Internal Audit and the objectivity of internal auditors. In order to ensure the objective nature of audit reviews is not compromised, Internal Audit must be seen to be demonstrably independent of all managerial influence. Within Monmouthshire County Council this is achieved as follows: -
- the Chief Internal Auditor (currently Audit Manager) is responsible for the control and direction of Internal Audit;
 - the Chief Internal Auditor has a duty to report direct to the Chief Executive and the Leader of the Council on any matter which he feels appropriate, in particular where the Deputy Chief Executive / Chief Officer Resources (S151 Officer) appears to be personally involved. To this end, the Chief Internal Auditor has, if required, direct and unfettered access to the Chief Executive, Chair of the Governance & Audit Committee and Leader of the Council to raise matters to their immediate attention.
 - individual audit reports are sent to service managers, Heads of Service and Chief Officers as appropriate in the name of the Chief Internal Auditor; and
 - the Chief Internal Auditor submits an annual report to the Governance and Audit Committee giving an overall opinion on the adequacy of internal controls operated within the Council.
- 4.9 The Governance & Audit Committee are responsible as per their Terms of Reference to approve and monitor the Internal Audit plan over the course of the financial year. Quarterly reports shall be presented promptly by the Chief Internal Auditor, informing the Committee of the current progress against the approved plan, the opinions issued and a summary of all unfavourable reports. The Committees role is to hold officers to account and provide oversight of the audit process and the organisations system of internal control.

5. RESOURCE IMPLICATIONS

None.

6. CONSULTEES

Strategic Leadership Team
Directorate Management Teams

7. BACKGROUND PAPERS

Strategic Internal Audit Plan
Public Sector Internal Audit Standards

8. AUTHOR AND CONTACT DETAILS

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**Monmouthshire County Council
Internal Audit Plan 2023/24**

Appendix 1

DIRECTORATE SUMMARY			
	Days	Allocation of Audit Resources (%)	Opinion jobs
Resources	116.5	16	7
People & Governance	43	6	3
Children & Young People	167.5	23	12
Social Care, Health & Safeguarding	137.5	19	9
Communities & Place	61.5	8	5
MonLife	60	8	5
Chief Executives	18	2	1
Corporate Work	54	7	3
Special Investigations	70	10	-
Available Productive Audit Days	728	100%	45

INTERNAL AUDIT SERVICE - OPERATIONAL PLAN 2023/2024

Resources		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Finance - Corporate Accountancy						
	Budgetary Control (Revenue)	2021/22				
	Budgetary Control (Capital)	2014/15				
	Treasury Management	2018/19				
	Fixed Assets	2021/22				
	Capital Receipts	2016/17				
	Insurances	2016/17	Yes		H	15
Finance - Revenues, Systems & Exchequer						
	Bank Reconciliations	2019/20				
	Bank Transfer Payments	2018/19				
	Control, Suspense & Holding Accounts	2021/22				
	System Administration & Security	2020/21				
	Taxation (VAT)	Never				
	Council Tax	2017/18	Yes		M	15
	National Non Domestic Rates (NNDR)	2022/23				
	Corporate Sundry Debtors	2018/19				
	Creditor Payments (2022/23)	2022/23	Yes		M	10
	Procurement Cards	2020/21	Yes		M	13
	IR35 Regulations (Consultants)	2018/19				
	Benefits	2021/22	Yes		M	15
	Cashiers	2019/20				
	Replacement BACS system - Consultancy	2021/22				

**Monmouthshire County Council
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	PCI Compliance	Never				
	Imprest Accounts Closure	2022/23		Yes	L	6
	Revenues Shared Service (2022/23)	2022/23	Yes		M	7
Digital						
	Information Management					
	Digital Projects	Never				
	Freedom of Information	2022/23				
	SRS Client Management	Never				
	GIS	Never				
	Mobile Phones	2018/19				
Health & Safety						
	Health & Safety	2019/20				
Commercial, Property, Fleet, Facilities						
	Investments	2021/22				
	Transport					
	- Fleet / Vehicle Management	2022/23				
	- Vehicle Usage & Trackers	Never				
	- Fuel Cards	2020/21				
	- PTU Maintenance	2022/23				
	PTU (Service Delivery & External Hires)	2017/18				
	PTU Commissioning	2011/12				
	Grass Routes Community Transport	Never				
	Property Services Helpdesk/ Reactive Maintenance	Never				
	Property Maintenance - Planned	2013/14				
	Health & Safety - Buildings	2022/23				
	Estate Management	Never				
	County Farms	2016/17				
	Facilities & Building Cleaning	2010/11				
	Asset Management	2012/13				
	Markets	2017/18				

**Monmouthshire County Council
Internal Audit Plan 2023/24**

	Cemeteries	Never	Yes		M	15
	Industrial & Retail Units	Never				
	Allotments	Never				
General						
	Audit Advice	Annual		Yes		14
	Finalisation of previous year's audits (work in progress)	Annual		Yes		2.5
	Monitoring Implementation of Previous Recommendations	Annual		Yes		4
Total Planned Days for Resources			7	4		116.5

**Monmouthshire County Council
Internal Audit Plan 2023/24**

People & Governance		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Human Resources						
	~ Term Time Working	2019/20				
	~ Management of Attendance	2020/21				
	~ Organisational Structure	Never				
	~ Recruitment & Selection	Never				
	~ Redundancy	Never				
	~ HR Policies	2018/19				
	Human Resources & Organisational Development					
	~ Job Evaluation / Equal Pay	2012/2013				
	~ Social Services Training Unit	Never				
	~ Corporate Training	Never				
	~ Organisational Development	Never				
	~ Raglan Training Centre	2015/16				
Payroll & Systems						
	Payroll System	2022/23				
	Thinqi (Training & Development System)	New				
Democratic Services & Communications						
	Democratic Services & Governance	Never	Yes		H	15
	Marketing & Communications	Never				
	Chairman's Office	Never				
	Members Allowances & Expenses	2010/11				
Electoral Registration						
	Electoral Registration	2009/10	Yes		H	15
Legal						
	Land Charges	2022/23				
	Litigation	Never				
	Legal Services	2006/07				

**Monmouthshire County Council
Internal Audit Plan 2023/24**

Emergency Planning					
	Civil Contingencies	Never			
General					
	Audit Advice	Annual		Yes	8
	Finalisation of previous year's audits (work in progress)	Annual		Yes	3
	Monitoring Implementation of Previous Recommendations	Annual		Yes	2
Total Planned Days for People & Governance			3	3	43

**Monmouthshire County Council
Internal Audit Plan 2023/24**

Children & Young People		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Inclusion						
	Education Welfare Service	Never				
	Healthy Schools	Never				
	Pupil Referral Unit	2016/17				
	Education Other than at School (EOTAS) Service	Never				
Additional Learning Needs						
	ALN (previously SEN)	2017/18	Yes		H	15
	Educational Psychology Service	Never				
Achievement & Extended Services						
	Specific Learning Difficulties	Never				
	Early Years Service	2021/22				
	Family Information Service	Never				
	Flying Start	2013/14	Yes		M	15
Finance & Support Services						
	School Improvement Grant	Annual	Yes		M	8
	Pupil Development Grant	Annual	Yes		M	8
	Fair Funding Scheme / School Budgets	Never				
	Post 16 funding	Never				
	Parent Pay	2017/18				
	Universal Free School Meals	New				
	Monitoring of School Private Funds	2017/18				
	Educational Trips & Visits (Evolve system)	2019/20				
	School Admissions & Appeals	2016/17				
	Breakfast Clubs	2013/14				
21st Century Schools						
	C21 Schools Programme	2017/18				
Primary Schools						

**Monmouthshire County Council
Internal Audit Plan 2023/24**

	Archbishop Rowan Williams Church in Wales Primary	2015/16	Yes		M	10
	Cantref Primary	2019/20				
	Castle Park	2019/20				
	Cross Ash Primary	2017/18				
	Deri View Primary	2022/23				
	Dewstow Primary	2022/23				
	Durand Primary	2015/16	Yes		M	10
	Gilwern Primary	2018/19				
	Goytre Fawr Primary	2018/19				
	Kymin View Primary	2018/19				
	Llandogo Primary - Follow Up	2022/23				
	Llanfoist Fawr	2019/20				
	Llantilio Pertholey Primary	2016/17	Yes		M	10
	Llanvihangel Crucorney	2022/23				
	Magor Church in Wales Primary	2018/19				
	Osbaston Primary	2017/18				
	Our Lady & St Michaels RC (Follow-up)	2022/23	Yes		H	10
	Overmonnow Primary	2022/23				
	Pembroke Primary	2016/17	Yes		M	10
	Raglan VC Primary	2018/19				
	Rogiet Primary	2014/15				
	Shirenewton Primary	2018/19				
	St Mary's RC Primary	2018/19				
	The Dell Primary	2016/17	Yes		M	10
	Thornwell Primary	2017/18				
	Trellech Primary	2017/18				
	Undy Primary	2019/20				
	Usk Church In Wales Primary	2018/19				
	Ysgol y Fenni	2019/20				
	Ysgol y Ffin	2018/19				

**Monmouthshire County Council
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Secondary Schools						
	Caldicot School	2019/20				
	Chepstow School	2017/18	Yes		M	14
	King Henry VIII School	2022/23				
	Monmouth Comprehensive School	2018/19				
General						
	Schools Control Risk Self Assessments	New	Yes		M	15
	Schools Financial Regulations Training / Cluster Meetings	Annual				
	Audit Advice	Annual		Yes		18
	Finalisation of previous year's audits (work in progress)	Annual		Yes		9.5
	Monitoring Implementation of Previous Recommendations	Annual		Yes		4
Total Planned Days for Children & Young People			12	3		166.5

**Monmouthshire County Council
Internal Audit Plan 2023/24**

Social Care, Health & Safeguarding		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Adult Services						
	Internal Domiciliary Care	2021/22				
	External Domiciliary Care	2013/14				
	Community Care Team	Never				
	Carers Service	2022/23				
Commissioning & Disability Service						
	Commissioning & Contracts	Never	Yes		H	18
	Respite Care - Budden Crescent	Never				
	My Mates	Never				
	My Day My Life (previously audited as Monmouthshire Enterprises)	2018/19				
	Day Centres	2012/13				
	Individual Support Services	Never				
All Age Disability & Mental Health						
	Mental Health Service	Never				
Integrated Services						
	Occupational Therapy	Never				
	Direct Payments	2021/22				
	Mardy Park Residential	2016/17				
	Mardy Park Day Care	2016/17				
	Community Meals Service	2015/16				
	Lavender Gardens	Never				
	Frailty Service (Reablement)	Never				
	New Care Home (Crick Road)	New				
	Community Learning Disability Team (CLDT)	Never				
	Severn View Park	Never				
Transformation						

**Monmouthshire County Council
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	Systems (Flo / Plant)	Never				
	WCCIS Implementation	Never				
Safeguarding, Quality Assurance & Child Protection						
	Safeguarding	2020/21				
	Children Looked After (CLA) Savings	Never	Yes		H	15
Youth Offending Service						
	Youth Offending Service	2015/16	Yes		M	15
Managed Care/Looked After Children						
	Children With Disabilities	2022/23				
	Long Term Support Team	Never	Yes		M	15
	Family Support & Protection	Never				
	Children's Services Transport Costs	Never				
	Children's Services Imprest Account	2020/21				
	St. David's Day Fund	Never				
	External Placements	2018/19				
Wellbeing						
	Family Support Team (Early Help)	Never				
	Fostering Service	2022/23				
	Therapeutic Practice	Never	Yes		M	15
	Family Time Team	Never				
	MyST	Never				
Social Services Finance						
	Social Services Debtors	2019/20				
	Financial Assessments	2020/21				
	Appointeeships & Deputyships (2022/23)	Ongoing	Yes		M	2
Public Protection						
	Environmental Health	Never				
	Food Safety	Never				
	Trading Standards	Never	Yes		M	15
	Animal Welfare	Never				

**Monmouthshire County Council
Internal Audit Plan 2023/24**

	Licensing (Premises & Trader)	2017/18				
	Licensing (Taxi)	2017/18				
	Registration Services	2016/17	Yes		M	15
General						
	Audit Advice	Annual		Yes		14
	Financial Assessments	Annual		Yes		5
	Finalisation of previous year's audits (work in progress)	Annual		Yes		5.5
	Monitoring Implementation of Previous Recommendations	Annual		Yes		4
Total Planned Days for Social Care, Health & Safeguarding			9	4		138.5

**Monmouthshire County Council
Internal Audit Plan 2023/24**

Communities & Place		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Strategic Projects						
	- Home to School Transport	Never				
	- Social Services Taxi Framework	Never				
	Personal Transport Budgets	2018/19				
	Concessionary Travel	2022/23				
	Town Centre Projects - Caldicot Regeneration	2021/22				
	School Catering Service	2015/16				
Placemaking, Housing, Highways and Floods						
	Development Control					
	- Planning Applications (2022/23)	Ongoing	Yes		M	2
	- Planning Enforcement	Never				
	- Historic Building Conservation	Never				
	- Tree Preservation, Surveys & Inspections	Never				
	Building Control	2015/16				
	Planning Policy					
	- Planning Obligations (S106)	2017/18				
	- Local Development Plan	2021/22				
	Housing Options Team					
	- Common Register	Never				
	- Homelessness Assessment & Prevention	2016/17				
	- Private Sector Leasing	Never	Yes		H	15
	- Homeless Prevention Grant	2020/21				
	Strategy & Sustainable Living					
	- Disabled Facilities Grants	2021/22				
	- Housing Strategy & Policy	Never				
	- Careline	2012/13				
	- Equity Release Loans / Home improvement Loans	Never				

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	Housing Support Team	Never				
	Streetworks	2017/18				
	Highways Development	Never				
	Flood Risk Management	Never				
	Traffic & Safety	Never				
	Civil Parking Enforcement	2021/22				
	Car Parks	2014/15				
	Residential Parking Permits	Never				
Enterprise and Community Animation						
	Strategic Procurement	2019/20				
	Food Procurement	2022/23				
	InFuSe Programme	Never				
	Housing Support Grant	Annual	Yes		M	10
	Tackling Poverty & Inequality	Never				
	Community Safety & CCTV	Never				
Neighbourhood Services						
	SWTRA	2017/18				
	Street Lighting	2020/21				
	Stores	2021/22				
	Highways Maintenance	2019/20				
	Winter Maintenance (2022/23)	Never	Yes		M	2
	Garden Waste	2016/17				
	Commercial Waste	Never				
	Waste Collections	Never	Yes		M	15
	Civic Amenity Site(s) & Recycling	2018/19				
	ReUse Shop	Never				
	Street Cleansing	2022/23				
	Grounds Maintenance	2015/16				
	Parks & Recreation	Never				
General						

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	Audit Advice	Annual		Yes		12
	Finalisation of previous year's audits (work in progress)	Annual		Yes		1.5
	Monitoring Implementation of Previous Recommendations	Annual		Yes		4
Total Planned Days for Communities & Place				5	3	61.5

**Monmouthshire County Council
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MonLife		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Active						
	Abergavenny LC	2012/13				
	Caldicot LC	2013/14				
	Chepstow LC	2014/15				
	Monmouth LC	2011/12				
	Memberships	2013/14				
	LC Payroll	2017/18				
	Business & Commercial Management	Never				
	Sports Development	2017/18				
	Point of Sale System	New	Yes		M	15
	Control Risk Self Assessments - Leisure Centres	New				
Heritage						
	Shire Hall	2021/22				
	Caldicot Castle	2022/23				
	Old Station, Tintern (Follow-up)	2019/20	Yes		H	10
	Abergavenny Museum	2013/14				
	Chepstow Museum	2013/14				
	Monmouth Museum	2013/14				
	Borough Theatre	2018/19				
	Catering	Never				
Outdoor						
	Outdoor Adventure	2015/16				
	Countryside (2022/23)	2022/23	Yes		M	10
	Chepstow TIC	2011/12				
Connect						
	Youth Service	2019/20				
	Play	Never				

**Monmouthshire County Council
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	Destination Management/Tourism	Never				
	Active Travel	Never	Yes		M	15
Volunteering						
	Volunteering / Community Support	2018/19				
General						
	Audit Advice	Annual		Yes		8
	Finalisation of previous year's audits (work in progress)	Annual				0
	Monitoring Implementation of Previous Recommendations	Annual		Yes		2
Total Planned Days for MonLife			5	2		60

**Monmouthshire County Council
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Chief Executives		Last Review	Opinion Job	Non Opinion Job	Risk	Days
Policy, Performance & Scrutiny						
	Abergavenny Hub	2016/17				
	Caldicot Hub	2016/17				
	Chepstow Hub	2016/18				
	Monmouth Hub	2016/19				
	Usk Hub	2016/20				
	Usk Post Office	Never				
	Library Service	2012/13				
	Contact Centre	Never				
	Community Learning	2011/12				
	Corporate Complaints, Comments & Feedback	2019/20				
	Risk Management	2017/18	Yes		H	15
	Scrutiny	Never				
	Service Business Plans	2012/13				
	Performance Indicators	2019/20				
	Welsh Language Compliance	Never				
General						
	Audit Advice	Annual		Yes		3
	Finalisation of previous year's audits (work in progress)	Annual				0
	Monitoring Implementation of Previous Recommendations	Annual				0
Total Planned Days for Chief Executive's			1	1		18

**Monmouthshire County Council
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Corporate Work		Last Review	Opinion Job	Non Opinion Job	Risk	Days
	Annual Governance Statement	Annual		Yes	M	5
	National Fraud Initiative (NFI)	Annual	Yes		M	15
	Corporate Governance	Never				
	Culture & Ethics	2020/21				
	Business Continuity Planning	2019/20				
	Climate Change (previously audited as carbon reduction scheme)	2013/14	Yes		H	16
	Agency Staff	2021/22				
	Compliance with Bribery Act	2021/22				
	Data Protection	2019/20				
	Well Being of Future Generations Act	2018/19				
	IT Procurement	2017/18				
	Check In Check Out (Employee Review Process)	Never				
	Partnership Assurance (2022/23)	2022/23	Yes		M	7
General						
	Implementation of new Follow-up of Agreed Actions / Recommendations system	New				8
	Audit Advice	Annual		Yes		3
	Finalisation of previous year's audits (work in progress)	Annual				0
	Monitoring Implementation of Previous Recommendations	Annual				0
Total Planned Days for Corporate Work			3	2		54

Monmouthshire County Council
Internal Audit Plan 2023/24

TOTAL AUDIT DAYS 658

SPECIAL INVESTIGATIONS 70

TOTAL PLANNED AUDIT DAYS 728

PRODUCTIVE AUDIT DAYS 728

NO' OF DAYS PLAN EXCEEDS AVAILABLE
RESOURCES 0