

Fundamental Review Areas To support the Head of Internal Audit opinion	Type	2020/21	2021/22	2022/23
Governance				
Key governance areas will be reviewed on a rotational basis each year such as strategic planning, strategic control, regulatory compliance, performance management, board assurance framework, partnership working, management of conflicts, health and safety, subsidiary governance and third party assurances.		✓	✓	✓
Strategic Planning	Assurance	*		
Business Continuity Planning	Assurance		10	
Governance – Data Quality	Assurance			10
Risk				
A robust risk management framework is critical to all organisations to ensure risks are effectively management and emerging risks identified our cyclical annual reviews will cover embedding risk, risk identification, risk mitigation and risk workshops.		✓	✓	✓
Risk Management – Mitigating Controls	Appraisal	*	10	10
Financial systems - Cost Control and Income Maximisation				
Cost control, income maximisation and robust financial systems are essential to financial well-being of any organisation. Our reviews of key financial systems are designed to ensure compliance with PSIAS and help protect against potential frauds. We will carry out a high level review of key financial systems each year supported by a rolling programme of financial system reviews such as payments health check, income, payroll, budgetary control/management reporting, cost improvement planning and general ledger.		✓	✓	✓
Budgetary Control	Assurance	*	5	5
General Ledger	Assurance	*	5	5

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Payroll	Assurance	*	6	6
Creditors	Assurance	*	6	6
Debtors	Assurance	*	6	6
Pensions	Assurance		5	
Expenses and additional payments	Compliance	5		5
Treasury Management	Assurance		5	
Fixed Assets	Assurance		5	
Capital Programme	Assurance	4		4
Counter Fraud	Appraisal	5	7	7
Estate Management				
A strong health and safety culture and need to deliver value for money requires organisations to have effective processes and controls over legislative and regulatory compliance relating to Estate Management and Health and Safety functions including water hygiene, gas safety, fire risk assessments, asbestos management and electrical safety.		✓	✓	✓
Estate Management – Strategy	Assurance	7		
Estate Management Delivery	Assurance		7	7
Operational Performance				
Robust management systems are key to quality service delivery and therefore our reviews will ensure there are effective controls relating to the regulatory standards.		✓	✓	✓
Fleet Management – Fuel	Compliance	*		
Fleet Management – Single System	Compliance		5	
Fleet Management – Repairs and Maintenance	Compliance			5

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Contract Management	Assurance	6	6	6
Local Policing – Property and Cash	Compliance	6	6	6
Corporate Communications	Assurance	6	6	6
Vetting	Compliance	*	6	
Staying Ahead 8 themes	Appraisal	4	10	10
Collaborative Projects	Appraisal	*	*	*
Workforce				
HR Management – Wellbeing	Assurance	5		
HR Management – Recruitment and Training	Assurance		7	
HR Management – Absence Management	Compliance			7
ICT				
ICT reviews are completed by Torfaen County Borough Council Internal Audit Services.		X	X	X
Collaborative reviews				
See collaborative plan for details		71	TBA	TBA
Follow Up				
We will carry out a continuous follow up of internal audit recommendations utilising TIAA’s client portal and recommendation tracker. Updates will be provided to each Committee.	Follow Up	10	10	10
Data Analytics & Benchmarking				
Collaborative Approach		✓	✓	✓
Benchmarking Topic to be agreed	-	✓	✓	✓
Management and Planning				
Contingency		2	1	4

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Liaison with Wales Audit Office		2	2	2
Briefings		✓	✓	✓
Planning	-	4	4	4
Annual Report	-	4	4	4
Management	-	15	15	15
Total	-	156	159	150

* included in Collaborative Projects

Quarter	Audits	Type	Days	Rationale and Scope
1	Risk Management – Mitigating Controls	Compliance	28	<p><u>Rationale</u> Included in all Strategic Plan for 2020/21. The number of days will be split equally for this review.</p> <p><u>Scope</u> Two risks/uncertainties which are included in each the organisation’s risk registers will be selected and the effectiveness of the identified controls will be reviewed. A comparison of the listed controls and assurance in each organisation will be undertaken. The scope of the review does not include consideration of all potential mitigating arrangements or their effectiveness in minimising the opportunities for the identified risks to occur.</p> <p><u>Leads</u> Lead Force – South Wales</p>
1	Vetting of Contractors	Compliance	12	<p><u>Rationale</u> Inherent risk area identified. Potential for further collaboration. The number of days will be split equally for this review.</p> <p><u>Scope</u> The review will consider the contractor vetting arrangements across all four welsh forces and police and crime commissioners. The scope of the review will assess the arrangements in place, check compliance with the arrangements and compare across the organisations and identify areas for collaboration. The scope of the review does not include any other aspect of the vetting arrangements.</p> <p><u>Leads</u> Lead Force – North Wales</p>

Quarter	Audits	Type	Days	Rationale and Scope
2	Collaborative Project Review – Office 365 (part of National Enabling programme)	Appraisal	30	<p><u>Rationale</u></p> <p>Pan Wales Project – Collaborative project review. The time allocation will be split according to the agreed apportionment.</p> <p><u>Scope</u></p> <p>The review will appraise the effectiveness of the collaboration arrangements for the Office 365 Project. The scope of the review will also include the effectiveness of the Project Management arrangements.</p> <p><u>Leads</u></p> <p>Lead Force – Gwent Police</p>
2	Collaborative Project Review – Early Action Together (Adverse Childhood Experiences ACES Project)	Appraisal	30	<p><u>Rationale</u></p> <p>Pan Wales Project – Collaborative project review. The time allocation will be split according to the agreed apportionment.</p> <p><u>Scope</u></p> <p>The review will appraise the effectiveness of the collaboration arrangements for the Early Action Together Project. The scope of the review will also include the effectiveness of the Project Management arrangements.</p> <p><u>Leads</u></p> <p>Lead Force – North Wales</p>
3	Collaborative Budgetary Control	Assurance	30	<p><u>Rationale</u></p> <p>Financial Risk, Collaborative Review included in each plan for 2020/21. The time allocation will be split according to the agreed apportionment.</p> <p><u>Scope</u></p> <p>The review will consider the arrangements for financial control over the collaborative budget and project financial arrangements. The scope of the review will include consideration of the apportionment of collaborative costs, income generation and recharges apportionment.</p> <p><u>Leads</u></p> <p>Lead Force – Dyfed Powys</p>

Quarter	Audits	Type	Days	Rationale and Scope
3	Procurement – Strategic Lead	Appraisal	20	<p><u>Rationale</u></p> <p>New collaborative area, financial risk. The time allocation will be split according to the agreed apportionment.</p> <p><u>Scope</u></p> <p>The review will appraise the effectiveness of the new arrangements for delivery of a strategic lead for procurement across the Welsh Police organisations. The detailed scope for the review will be agreed at the next Joint Finance and Resources Group meeting and will include the consistency of approach across the organisations, working links with other public sector bodies, social values and learning from each other. The scope of the review will not include any aspect of the local procurement arrangements in place and will not include compliance testing.</p> <p><u>Leads</u></p> <p>Lead Force – South Wales</p>
3	Strategic Resource Planning	Appraisal	40	<p><u>Rationale</u></p> <p>Identified as collaborative area for all organisations at the Joint Finance and Resources Group. The time allocation will be split according to the agreed apportionment.</p> <p><u>Scope</u></p> <p>The review will appraise the arrangements in place at each force for strategic resource planning, considering the national initiative for recruitment of additional Police Officers. The detailed scope of the review will be agreed at the next Joint Finance and Resources Group meeting. The scope of the review will not include the overall strategic planning and the links to the Police and Crime Plan.</p> <p><u>Leads</u></p> <p>Lead Force – North Wales</p>
1 - 4	Liaison with Wales Audit Office (WAO)		8	This time is for liaison with the WAO as External Auditor. This will be undertaken jointly for all organisations.
	Dyfed Powys/South Wales and Gwent Only:			

Quarter	Audits	Type	Days	Rationale and Scope
1	Fleet Management – Fuel Usage	Compliance	18	<p><u>Rationale</u></p> <p>Joint fleet management arrangements. In Dyfed Powys, Gwent and South Wales plans for 2020/21. The time allocation will be split equally.</p> <p><u>Scope</u></p> <p>The review will check compliance with the fuel usage arrangements in place at each organisation. Good practice and benchmarking across the three organisations will be shared as appropriate.</p> <p><u>Leads</u></p> <p>Lead Force – Gwent</p>
	South Wales and Gwent Only			
3	General Ledger	Assurance	11	<p><u>Rationale</u></p> <p>Key financial risk area completed annually. Time allocation: 5 Gwent, 6 South Wales</p> <p><u>Scope</u></p> <p>The review considers the arrangements for providing an effective audit trail for data entered onto the general ledger and the appropriateness of the reports generated. The scope of the review does not extend to the budgetary control arrangements and bank reconciliations.</p> <p><u>Leads</u></p> <p>Lead Force – Gwent</p>
3	Payroll	Assurance	16	<p><u>Rationale</u></p> <p>Key financial risk area completed annually. Time allocation: 6 Gwent, 10 South Wales</p> <p><u>Scope</u></p> <p>The review considers the arrangements for: the creation, amendment and deletion of payroll records; payment of allowances and pay awards; and payment of salaries. The scope of the review does not include determination of salary scales, appointment and removal of staff, severance payments or reimbursement of travel and subsistence expenses, or pension arrangements.</p> <p><u>Leads</u></p> <p>Lead Force – South Wales</p>

Quarter	Audits	Type	Days	Rationale and Scope
3	Creditors	Assurance	14	<p><u>Rationale</u></p> <p>Key financial risk area completed annually. Time allocation: 6 Gwent, 8 South Wales.</p> <p><u>Scope</u></p> <p>The review considers the arrangements for authorising and paying costs incurred by the organisation and the arrangement for control of the organisation's cheques and automated payments. The scope does not include providing an assurance that the expenditure was necessary or that value for money was achieved from the expenditure committed.</p> <p><u>Leads</u></p> <p>Lead Force – South Wales</p>
3	Debtors	Assurance	12	<p><u>Rationale</u></p> <p>Key financial risk area completed annually. Time allocation: 6 Gwent, 6 South Wales.</p> <p><u>Scope</u></p> <p>The review considers the raising of debtor accounts, collection of income, receipting, storage and banking of income received by the organisation. The scope of the review does not include identification of the activities giving rise to income for the organisation, the basis of calculating the rates to be charged or that all income receivable has been identified.</p> <p><u>Leads</u></p> <p>Lead Force - Gwent</p>
Total Collaborative Days			269	198 pan Wales.
South Wales Police Allocation			98	Includes Fleet Usage and Two Force Finance review collaboration
North Wales Police Allocation			50	
Dyfed Powys Police Allocation			50	Includes Fleet Usage
Gwent Police Allocation			71	Includes Fleet Usage and Two Force Finance review collaboration

