

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2014/15

COMMITTEE:

AUDIT COMMITTEE

6th May 2015

Item No. 4(b)
Internal Audit Annual Report 2014/15

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES AND FRONTLINE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

This report provides Members with an annual report, together with a statement of assurance in respect of the Council's internal control environment, based on the work undertaken by Internal Audit during 2014/15.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Note the contents of this report.
- 2.2 Consider what comments and recommendations, if any, they wish to make.

3. BACKGROUND

- 3.1 The Public Sector Internal Audit Standards require the Operational Audit Manager to provide an annual report to support the Annual Governance Statement. The report should:
 - include an opinion on the overall system of internal control;
 - present a summary of the audit work on which the opinion is based;
 - draw attention to any issues that may impact on the level of assurance provided;

- provide a summary of the performance for the service, and;
- comment on compliance with the Standards.

3.2 Taking into account the above requirements, an Annual Report is provided at **Appendix 1**.

3.3 The end-of-year position in relation to the delivery of the 2014/15 Internal Audit Plan is provided at **Appendix 2**.

4. SUMMARY

4.1 This report provides an overall statement of assurance in respect of the overall system of internal control and also provides a summary of the performance of Internal Audit for the financial year 2014/15.

LOCAL GOVERNMENT ACT, 1972
as amended by
THE ACCESS TO INFORMATION ACT, 1985
RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
LIST OF BACKGROUND PAPERS
AUDIT COMMITTEE
6th May 2015

Report of the Group Director for Corporate Services & Frontline Services

Author: Marc Crumbie (Operational Audit Manager).

Item	File Ref:
4. Internal Audit Annual Report 2014/15	IA / MC
Contact Officer: Marc Crumbie, Operational Audit Manager Bronwydd House Porth CF39 9DL Tel. No. (01443) 680779	

This page intentionally blank



Appendix 1

Rhondda Cynon Taf CBC
Internal Audit Service

**Internal Audit Annual
Report 2014/15**

CONTENTS

SECTION
1. Introduction
2. Internal Audit Service – Performance
3. Internal Audit – Allocation of Planned Resources During 2014/15
4. Business Plan Objectives 2014/15
5. Assurance Statement

1. Introduction

- 1.1 This Annual Report summarises the work of Internal Audit between the period April 2014 and March 2015 and provides an overview of the progress made in delivering the key objectives as identified in the Internal Audit Business Plan 2014/15.
- 1.2 It highlights those areas of service across the Council where improvements in control were deemed necessary by Audit Committee and provides an assurance statement in respect of the Council's overall system of internal control.
- 1.3 The opinion on the adequacy of the Council's overall system of internal control is used to inform, and should therefore be read alongside, the Council's Annual Governance Statement 2014/15.
- 1.4 The control environment comprises the organisation's policies, procedures and operations designed to:
 - Establish and monitor the achievement of the organisation's objectives;
 - Facilitate policy and decision making;
 - Ensure the economic, effective and efficient use of resources;
 - Ensure compliance with established policies, procedures, laws and regulations;
 - Safeguard the organisation's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

2. Internal Audit Service – Performance 2014/15

- 2.1 The performance of the Internal Audit Service for 2014/15 is shown in Table 1 below.

Table 1 – Internal Audit Service Performance – 2014/15

Performance Indicator	Target	2014/15 Actual	2013/14 Actual
% Planned audits completed to report stage.	100%	84%	80%
% Audits completed within planned time.	100%	100%	100%
No. of working days from completion of fieldwork to issue of draft report	4	3	4
Average management response times (working days)	23	18	22
No. of working days from receipt of management response to issue of final report	2	1	2
Average % level of client satisfaction	96%	100%	96%
% Audit recommendations accepted	97%	100%	99%
% Audit recommendations implemented	96%	100%	100%

- 2.2 All but one of the performance indicators were delivered within the target set at the start of the year.
- 2.3 In addition to monitoring the performance of Internal Audit via the indicators detailed above, Audit Committee has challenged the Operational Audit Manager to provide more detailed information in respect of the 2014/15 audit reviews presented. There is evidently scope to enhance the information currently provided, to ensure that the team's future performance can be monitored and challenged in a consistent and more meaningful way.
- 2.4 At the first meeting of Audit Committee in the 2015/16 Municipal Year, consideration will be given to identifying what qualitative information could be provided to Audit Committee in future. The aim will be to ensure that performance can be challenged, with an increased focus on the provision

of detailed information. This may result in changes to the existing suite of performance indicators traditionally reported.

3. Internal Audit – Allocation of Planned Resources during 2014/15

- 3.1 As shown in Table 1 above, Internal Audit completed 84% of planned audit work to report stage during 2014/15, which equates to 101 reviews. The remaining 18 reviews were either not completed to draft report stage by the end of March 2015 or have been cancelled.
- 3.2 The 18 reviews can be broken down as follows:
- 7 reviews carried forward into the 2015/16 Audit Plan (Table 2)
 - 11 reviews cancelled (Table 3)

Table 2 – 7 planned audits carried forward into the 2015/16 audit plan

CHIEF EXECUTIVE	
CABINET & PUBLIC RELATIONS	
CULTURAL SERVICES	MEDIUM
COMMUNITY & CHILDREN'S SERVICES	
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION	
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	MEDIUM
DIRECT SERVICES, BUSINESS & HOUSING	
DIRECT PAYMENTS	HIGH
PUBLIC HEALTH AND PROTECTION	
COMMUNITY SAFETY	MEDIUM
REGISTRATION SERVICES	MEDIUM
CORPORATE & FRONTLINE SERVICES	
FINANCIAL SERVICES	
BUDGETARY CONTROL	HIGH
HIGHWAYS & STREETCARE SERVICES	
TRADE WASTE	MEDIUM

Table 3 – 11 planned audits not be completed and/or carried forward into 2015/16

COMMUNITY & CHILDREN'S SERVICES	
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION	
SENSORY SERVICES	MEDIUM
No specific scope and/or concerns identified at the audit planning stage during February 2014. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled (taking into account the resources available).	
DIRECT SERVICES, BUSINESS & HOUSING	
MENTAL HEALTH SERVICES	MEDIUM
No specific scope and/or concerns identified at the audit planning stage during February 2014. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled (taking into account the resources available).	

PUBLIC HEALTH AND PROTECTION	
BEREAVEMENT SERVICES	LOW
Traditionally audited annually, previous audit reviews have provided a high level of assurance and this, coupled with the audit being categorised as 'Low' risk/priority, indicated that this audit could be cancelled (taking into account the resources available).	
LICENSING	MEDIUM
No specific scope and/or concerns identified at the audit planning stage during February 2014. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled (taking into account the resources available).	
CORPORATE & FRONTLINE SERVICES	
CUSTOMER CARE & IT	
FIRST RESPONSE SERVICE	HIGH
No specific scope and/or concerns identified at the audit planning stage during February 2014. Additionally, no significant concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled (taking into account the resources available).	
FINANCIAL SERVICES	
STUDENT AWARDS	LOW
Traditionally audited annually, previous audit reviews have provided a high level of assurance and this, coupled with the audit being categorised as 'Low' risk/priority, indicates that this audit can be cancelled (taking into account the resources available).	
PROCUREMENT	
CONTRACT PROCEDURE RULES - COMPLIANCE	HIGH
Procurement colleagues undertook compliance 'audits' during 2014/15 and identified areas where further training for officers was required. This exercise provided the baseline information with which targeted training and awareness sessions have been arranged. Reliance can be placed upon the exercise undertaken by Procurement and therefore it is proposed that this audit can be cancelled (taking into account the resources available).	
HIGHWAYS & STREETCARE SERVICES	
TRAFFIC MANAGEMENT	MEDIUM
No specific scope and/or concerns identified at the audit planning stage during February 2014. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled (taking into account the resources available).	
EDUCATION & LIFELONG LEARNING	
ACCESS & ENGAGEMENT & INCLUSION	
SERVICES TO YOUNG PEOPLE	HIGH
This service area went through a service change during 2013/14 and was included within the audit plan with the aim of reviewing and assessing the new arrangements in place. During the scoping meeting for this audit, it was established that the new procedures and protocols had been implemented with no concerns being raised by management; on this basis it is proposed that the audit can be cancelled (taking into account the resources available).	
SMALL GRANT CLAIMS	
YOUTH SERVICE REVENUE GRANT	LOW
This grant no longer required sign-off by Internal Audit.	
BREAKFAST CLUB GRANTS	LOW
This grant no longer required sign-off by Internal Audit.	

- 3.3 Within the Audit Plan for 2014/15, contingencies were included for unplanned work, investigations into allegations of irregularity and also to plan prudently for sickness absence from within the service. Table 4 provides an overview of how the contingencies were utilised during 2014/15:

Table 4 – Utilisation of contingencies

CONTINGENCY FOR UNPLANNED WORK	Budgeted Days	Actual Days
Welsh Language Standards	75	19
Ysgol Hen Felin - Administration of 'off-site' trips		23
Elective Home Education		30
TOTAL ACTUAL DAYS		72
SPECIAL INVESTIGATIONS	Budgeted Days	Actual Days
Teify House - Day Centre (ongoing investigations into banking anomalies)	50	16
Direct Payments (ongoing investigations into claims for payment)		21
Community Recycling Centres - allegations into theft. Ongoing investigations.		11
TOTAL ACTUAL DAYS		48
SICKNESS	Budgeted Days	Actual Days
	67	65

- 3.4 Table 4 demonstrates that the planned number of days allocated to the three contingencies at the start of the 2014/15 financial year were sufficient. The level of unplanned work during 2014/15 was significantly lower than in previous years and so did not exceed the planned allocation. While the number of days lost to sickness absence reduced significantly from previous years and therefore remained within budgeted levels, the management of sickness absence within the service will remain a priority for the Service during 2015/16.

3.5 Audit Committee received a summary of all finalised audit assignments completed by the Internal Audit Service throughout 2014/15. During 2014/15, Audit Committee expressed concerns in respect of the internal control environments in place for the following audit assignments:

- Bryncelynnog Comprehensive School
- St John Baptist Church in Wales High School
- Sickness Absence Policies and Procedures
- Y Pant Comprehensive
- YG Rhydywaun
- Cardinal Newman Roman Catholic Comprehensive School
- Management and Control of Information Technology Assets
- Education Other Than At School

3.6 The assignments were either requested to be followed-up and/or the concerns be reported to the relevant Group Director.

4. Business Plan Objectives 2014/15

- 4.1 During 2014/15, key objectives for the service were identified in the Internal Audit Business Plan. These are outlined below (in bold), together with how they were delivered during 2014/15.

Establish a risk-based annual audit plan that includes a balance of assurance and consultancy reviews. Contingencies will be built into the planned workloads that help to ensure the Internal Audit Service is able to respond to changes in the organisation's business, risks, operations, programs, systems, and controls throughout the year.

- 4.2 When compiling the draft Internal Audit Plan 2014/15, a full consultation process took place with all key stakeholders during January & February 2014. As the Council's risk management framework was still in development at this stage, the Operational Audit Manager used his judgement of risks (in accordance with the Public Sector Internal Audit Standards) in conjunction with the input received from all Group Directors or equivalent. In addition to the consultation with Group Directors, Service Directors and Heads of Service, the Audit Plan took into account the outcomes of previous audit work in the area(s), the views of the Wales Audit Office and the Council's Audit Committee.
- 4.3 The Audit Plan was fixed for a period of one year and provided the assignment name, the allocated priority and the estimated resources needed. The Plan differentiated between assurance, consultancy and 'other work' and included contingencies for any unplanned requests for Internal Audit resources.
- 4.4 The contingencies incorporated into the 2014/15 audit plan were prudent (as illustrated within paragraph 3.4 of this report). The lack of any significant pieces of unplanned work, as experienced in previous years, has contributed to the assessment that contingencies included in the 2014/15 Plan were sufficient.

Following Cabinet's approval of the Risk Management Strategy in March 2014:

- **Formalise the Council's Strategic Risk Register**
 - **Rollout the principles of the approved Strategy**
 - **Support officers with the risk management toolkit.**
- 4.5 The role of Internal Audit developed significantly in respect of the Council's Risk Management arrangements during 2014/15. The Internal Audit Service facilitated the compilation of the Council's Strategic Risk Register, Risk Management Toolkit and also established the mechanisms by which the strategic risks were incorporated into the Council's reporting arrangements.

- 4.6 The strategic risk register is subject to quarterly review between the Operational Audit Manager and each 'Risk Owner'. The outcomes from this exercise are incorporated into 'live' updates of the strategic risk register.
- 4.7 During February 2015, the Operational Audit Manager visited each Senior Management Team of the Council and provided an overview of the Council's risk management arrangements. Specific focus was provided to each management team in relation to their responsibilities for managing their operational risks.
- 4.8 The Council's Strategic Risk Register was used as a source of information when compiling the Internal Audit Draft Audit Plan 2015/16.

Embed the Annual Governance Statement (AGS) working group into the governance arrangements of the Council, ensure it delivers its terms of reference and becomes an effective process of challenge and review of the AGS.

- 4.9 The AGS working group was integral in reviewing the Council's governance arrangements in preparation for the compilation of the 2014/15 AGS.
- 4.10 The format of the AGS was amended for the 2014/15 document in order to ensure that it 'flowed' in a more coherent manner and that any recommendations for improvement became embedded into the document rather than be seen as ad-hoc recommendations.
- 4.11 Whilst maintaining the descriptive aspect of the arrangements in place, the 2014/15 AGS provides a more evaluative approach and summarises with an action plan of recommendations to improve the Council's governance arrangements further. The Council's Audit Committee will receive reports throughout the 2015/16 Municipal Year that will provide updates on the status of each recommendation raised within the 2014/15 AGS.

Ensure conformance with the Public Sector Internal Audit Standards.

- 4.12 The Public Sector Internal Audit Standards came into practice with effect from the 1st April 2013. These replaced the previous CIPFA Code of Practice for Internal Audit in Local Government 2006.
- 4.13 An internal assessment of the service's conformance with the Standards took place during 2014/15 and confirmed there were no significant deviations from the Standards.
- 4.14 The Wales Audit Office's review of Internal Audit during March 2015 reinforced the internal assessment and confirmed that there were no significant deviations. The Operational Audit Manager will continue to work with the WAO during 2015/16 in respect of demonstrating on-going compliance with the Standards.

- 4.15 During 2015/16 the Internal Audit Service will undertake a formal 'self assessment audit' of compliance against the standards, the full report of which will be reported to Audit Committee.

Moving forward, the following objectives are in place for 2015/16:

Internal Audit

- 4.16 Ensure that the audit team has the appropriate skills, knowledge and competence to deliver the 2015/16 audit plan.

Audit Committee

- 4.17 In consultation with the Chairperson of Audit Committee, develop a workplan for the 2015/16 Municipal Year that helps ensure that Members have the knowledge, skills and information to enable them to scrutinise reports they receive in respect of the Council's:

- Internal Control Environment
- Risk Management arrangements
- Overall Governance arrangements

Risk Management

- 4.18 In order to ensure that more qualitative information is provided in respect of the Council's 'Strategic Risks', develop the information that is provided to Members as part of the quarterly performance reporting arrangements.
- 4.19 Establish a programme of 'spot check audits' to ensure that the intended 'Operational Risk Management' arrangements are embedded within Service Area's business planning arrangements and that they are monitored appropriately.

Governance

- 4.20 Collate the recommendations that are in the Annual Governance Statement 2014/15 and ensure they are reported to Audit Committee and subjected to routine follow-up.
- 4.21 Review the Council's governance arrangements during 2015/16. If areas for improvement are identified then ensure they are reported to Senior Management, Audit Committee and monitored appropriately.

5. Assurance Statement

- 5.1 Based on the combination of planned and unplanned assurance and consultancy work undertaken by Internal Audit during 2014/15, and also the work undertaken by the Council's key external regulators (Wales Audit Office, Estyn and the Care and Social Services Inspectorate Wales) I am able to state that, in my view, **the system of internal control within the Council operated effectively during 2014/15 with some areas identified for improvement.**
- 5.2 Taking the above into account, it should be noted that the system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.
- 5.3 There have been service areas where weaknesses in the internal control framework have been identified following internal and external review but, in my opinion, none had a material impact on the overall level of assurance within the Council.

Marc Crumbie
Operational Audit Manager
April 2015

Appendix 2 – Internal Audit Plan 2014/15

WHOLE AUTHORITY ARRANGEMENTS		
PERFORMANCE INDICATORS	HIGH	FINAL REPORT
CHIEF EXECUTIVE		
CABINET & PUBLIC RELATIONS		
CYNON VALLEY MUSEUM - FOLLOW-UP	HIGH	DRAFT REPORT
RHONDDA HERITAGE PARK - FOLLOW-UP	HIGH	DRAFT REPORT
CULTURAL SERVICES	MEDIUM	CARRIED FORWARD
HUMAN RESOURCES		
SICKNESS ABSENCE POLICIES AND PROCEDURES	HIGH	FINAL REPORT
REGENERATION & PLANNING		
PLANNING SERVICES	HIGH	FINAL REPORT
LEGAL AND DEMOCRATIC SERVICES		
LEGAL SERVICES - CHILDCARE	HIGH	FINAL REPORT
COMMUNITY & CHILDREN'S SERVICES		
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION		
COMMISSIONING OF THIRD SECTOR	MEDIUM	DRAFT REPORT
SENSORY SERVICES	MEDIUM	CANCELLED
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	MEDIUM	CARRIED FORWARD
CHILDREN'S SERVICES		
SPECIAL GUARDIANSHIP ORDERS	HIGH	DRAFT REPORT
INDEPENDENT REVIEWING OFFICERS	HIGH	FINAL REPORT
CHILDREN'S DAY CARE SERVICES	MEDIUM	FINAL REPORT
EMERGENCY DUTY TEAM	HIGH	DRAFT REPORT
OUT OF COUNTY PLACEMENTS	HIGH	DRAFT REPORT
DIRECT SERVICES, BUSINESS & HOUSING		
DIRECT PAYMENTS	HIGH	CARRIED FORWARD
TRANSITION PLANNING	HIGH	FINAL REPORT
COMMUNITIES FIRST	HIGH	DRAFT REPORT
MENTAL HEALTH SERVICES	MEDIUM	CANCELLED
PUBLIC HEALTH AND PROTECTION		
BEREAVEMENT SERVICES	LOW	CANCELLED
LLWYDGOED CREMATORIUM	LOW	FINAL REPORT
COMMUNITY SAFETY	MEDIUM	CARRIED FORWARD
LICENSING	MEDIUM	CANCELLED
UTILISATION OF VEHICLES	HIGH	DRAFT REPORT
REGISTRATION SERVICES	MEDIUM	CARRIED FORWARD
LEISURE		
LEISURE ESTABLISHMENT REVIEW - RHONDDA	MEDIUM	FINAL REPORT
LEISURE ESTABLISHMENT REVIEW - CYNON	MEDIUM	DRAFT REPORT
LEISURE ESTABLISHMENT REVIEW - TAF	MEDIUM	DRAFT REPORT

CORPORATE & FRONTLINE SERVICES		
CORPORATE ESTATES		
LEGIONELLA MANAGEMENT	MEDIUM	FINAL REPORT
DISPOSAL OF LAND & PROPERTY	HIGH	FINAL REPORT
CONSTRUCTION PROJECTS - COMPLIANCE	HIGH	DRAFT REPORT
ASSET MANAGEMENT (C/F)	HIGH	FINAL REPORT
CUSTOMER CARE & IT		
FIRST RESPONSE SERVICE	HIGH	CANCELLED
MANAGEMENT AND CONTROL OF I.T ASSETS	HIGH	FINAL REPORT
FINANCIAL SERVICES		
BUDGETARY CONTROL	HIGH	CARRIED FORWARD
GENERAL LEDGER & ACCOUNTING	LOW	FINAL REPORT
TAXATION	HIGH	DRAFT REPORT
CAPITAL ACCOUNTING & ASSET REGISTER	HIGH	DRAFT REPORT
ADMINISTRATION OF TRUST FUNDS	LOW	FINAL REPORT
TREASURY MANAGEMENT	MEDIUM	FINAL REPORT
INSURANCE	MEDIUM	DRAFT REPORT
PAYROLL	HIGH	DRAFT REPORT
CREDITORS	HIGH	FINAL REPORT
PENSIONS	MEDIUM	DRAFT REPORT
INCOME, DEBTORS & DEBT RECOVERY	HIGH	DRAFT REPORT
HOUSING BENEFITS	HIGH	FINAL REPORT
COUNCIL TAX	HIGH	FINAL REPORT
NDR	HIGH	FINAL REPORT
STUDENT AWARDS	LOW	CANCELLED
PROCUREMENT		
CONTRACT PROCEDURE RULES - COMPLIANCE	HIGH	CANCELLED
HIGHWAYS & STREETCARE SERVICES		
PARKING SERVICES	MEDIUM	FINAL REPORT
SKIPS & SCAFFOLDING	MEDIUM	FINAL REPORT
ROAD SAFETY	MEDIUM	FINAL REPORT
TRAFFIC MANAGEMENT	MEDIUM	CANCELLED
FUEL MANAGEMENT & MONITORING	HIGH	FINAL REPORT
COMMUNITY RECYCLING CENTRES - TRADE USE	HIGH	DRAFT REPORT
TRADE WASTE	MEDIUM	CARRIED FORWARD
WASTE MANAGEMENT	HIGH	FINAL REPORT

EDUCATION & LIFELONG LEARNING		
ACCESS & ENGAGEMENT & INCLUSION		
EDUCATION OTHER THAN AT SCHOOL	HIGH	FINAL REPORT
PUPIL ABSENTEEISM	HIGH	FINAL REPORT
SERVICES TO YOUNG PEOPLE	HIGH	CANCELLED
MUSIC SERVICE	MEDIUM	DRAFT REPORT
SCHOOLS & COMMUNITY		
CATERING SERVICES	MEDIUM	FINAL REPORT
SCHOOLS		
PRIMARY SCHOOL SELF ASSESSMENT	MEDIUM	FINAL REPORT
CWMBACH COMMUNITY PRIMARY	MEDIUM	FINAL REPORT
BODRINGALLT PRIMARY SCHOOL	MEDIUM	FINAL REPORT
CAEGARW PRIMARY SCHOOL	MEDIUM	FINAL REPORT
CAPCOCH PRIMARY SCHOOL	MEDIUM	DRAFT REPORT
CARADOG PRIMARY SCHOOL	MEDIUM	FINAL REPORT
CWMDAR PRIMARY SCHOOL	MEDIUM	FINAL REPORT
CWMLAI PRIMARY SCHOOL	MEDIUM	FINAL REPORT
DARRENLAS PRIMARY SCHOOL	MEDIUM	FINAL REPORT
GELLI PRIMARY	MEDIUM	DRAFT REPORT
GWAUNCELYN PRIMARY SCHOOL	MEDIUM	FINAL REPORT
HAWTHORN PRIMARY	MEDIUM	FINAL REPORT
HIRWAUN PRIMARY	MEDIUM	FINAL REPORT
LLANILLTUD FAERDREF PRIMARY SCHOOL	MEDIUM	FINAL REPORT
LLWYNCRWN PRIMARY SCHOOL	MEDIUM	FINAL REPORT
LLWYNPIA PRIMARY SCHOOL	MEDIUM	FINAL REPORT
MISKIN PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PARC PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PARCLEWIS PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PENRHIWCEIBER PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PENTRE PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PENYGAWSI PRIMARY SCHOOL	MEDIUM	FINAL REPORT
PERTHCELYN COMMUNITY PRIMARY	MEDIUM	FINAL REPORT
PONTYGWAITH PRIMARY	MEDIUM	FINAL REPORT
RHIGOS PRIMARY SCHOOL	MEDIUM	FINAL REPORT
TON JUNIOR SCHOOL	MEDIUM	FINAL REPORT
TONYSGUBORIAU PRIMARY	MEDIUM	FINAL REPORT
TREALAW PRIMARY SCHOOL	MEDIUM	FINAL REPORT
WILLIAMSTOWN PRIMARY SCHOOL	MEDIUM	FINAL REPORT
YGG ABERCYNON	MEDIUM	FINAL REPORT
YGG ABERDAR	MEDIUM	DRAFT REPORT
YGG GARTH OLWG	MEDIUM	FINAL REPORT
DCELLS	HIGH	DRAFT REPORT
FERNDALE COMMUNITY SCHOOL	HIGH	FINAL REPORT
YG RHYDYWAUN	HIGH	FINAL REPORT

YG LLANHARI	HIGH	DRAFT REPORT
HAWTHORN HIGH	HIGH	DRAFT REPORT
TONYREFAIL COMPREHENSIVE SCHOOL (F/P)	HIGH	FINAL REPORT
Y PANT COMPREHENSIVE SCHOOL (F/P)	HIGH	FINAL REPORT
ABERDARE COMMUNITY SCHOOL	HIGH	FINAL REPORT
SAFEGUARDING DBS CHECKS	HIGH	DRAFT REPORT
YSGOL HEN FELIN	MEDIUM	FINAL REPORT
YSGOL TY COCH	MEDIUM	FINAL REPORT
MAESGWYN SPECIAL SCHOOL	MEDIUM	FINAL REPORT
PARK LANE SPECIAL SCHOOL	MEDIUM	FINAL REPORT
SMALL GRANT CLAIMS		
POST 16 GRANT	MEDIUM	FINAL REPORT
YOUTH SERVICE REVENUE GRANT	LOW	CANCELLED
BREAKFAST CLUB GRANTS	LOW	CANCELLED

CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE		
CSC - PAYROLL	HIGH	DRAFT REPORT
CSC - CREDITORS	HIGH	DRAFT REPORT
CSC - DEBTORS	HIGH	DRAFT REPORT
CSC - GENERAL LEDGER	LOW	DRAFT REPORT
AMGEN		
CREDITORS	HIGH	DRAFT REPORT
DEBTORS	HIGH	DRAFT REPORT
PAYROLL	HIGH	DRAFT REPORT
GENERAL LEDGER	LOW	FINAL REPORT

This page intentionally blank