

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2017/18

COMMITTEE:

AUDIT COMMITTEE

4th September 2017

Item No. 4
Internal Audit Performance 2017/18

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (Head of Internal Audit & Procurement Delivery Programme)
(01443) 680779

1. PURPOSE OF THE REPORT

- 1.1 This report provides the performance information in respect of the Internal Audit Service between 1st April 2017 and 23rd August 2017.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Review the information contained within the report and identify whether there are any areas where specific issues are of concern.
- 2.2 Consider what comments and recommendations, if any, they wish to make.

3. BACKGROUND

- 3.1 The Audit Committee Terms of Reference (Point F) requires it *'To receive reports on the performance of the Internal Audit Service throughout the year particularly in relation to matters of financial probity and corporate governance'*.
- 3.2 In line with this requirement Appendix 1 sets out the 2017/18 Internal Audit Plan and includes the status of each audit, the quarter in which the audit is/was planned to commence and incorporates the detailed performance information for each audit.
- 3.3 The Internal Audit Plan for 2017/18 includes 90 individual audit assignments. As at 23rd August 2017, 24% of the Audit Plan had been completed to report

stage. The detailed breakdown of the status of each review is provided in **Appendix 1** and is summarised as follows:

Status	No. Of Audits
Final Reports Issued	3
Draft Reports Issued	19
Fieldwork Complete	2
Audits In Progress	8
Audits Not Yet Started ('Planned')	58
Total:	90

- 3.4 **Appendix 2** provides a summary of the status of all recommendations made by the Internal Audit Service, grouped under the relevant service of the Council. A verbal update in respect of the status of the outstanding recommendations shown in Appendix 2 will be provided at the meeting.

4. SUMMARY

- 4.1 Monitoring the performance of Internal Audit is a key responsibility for Audit Committee. This report provides Audit Committee with detailed information with which the performance of the Service can be reviewed and scrutinised.

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
4th September 2017

Report of the Group Director, Corporate & Frontline Services

Author: Marc Crumbie (Head of Internal Audit & Procurement Delivery Programme)

Item	File Ref:
4. Internal Audit Performance 2017/18	IA / MC
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Appendix 1 - Monitoring the Internal Audit Plan 2017/18

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
CHIEF EXECUTIVE											
CABINET OFFICE & PUBLIC RELATIONS											
THEATRES	Medium	QTR 2	In Progress				0		0		0
HUMAN RESOURCES											
SICKNESS ABSENCE MANAGEMENT	High	QTR 3	Planned				0		0		0
LEGAL AND DEMOCRATIC SERVICES											
CORPORATE GOVERNANCE UNIT	Medium	QTR 2	Planned				0		0		0
REGENERATION & PLANNING											
WELSH CHURCH ACT FUND	Medium	QTR 2	Planned				0		0		0
COMMUNITY & CHILDREN'S SERVICES											
ADULT SERVICES											
SUPPORT AT HOME	High	QTR 3	Planned				0		0		0
COMMUNITY CARE											
VISION PRODUCTS	Medium	QTR 1	In Progress	26/06/2017			0		0		0
THE PANEL PROCESS	High	QTR 4	Planned				0		0		0
MASH - ADULTSERVICES	High	QTR 4	Planned				0		0		0
DIRECT SERVICES, BUSINESS & HOUSING											
DEFERRED PAYMENTS	High	QTR 2	Planned				0		0		0
CHILDREN'S SERVICES											

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
MASH - CHILDREN'S SERVICES	High	QTR 1	In Progress	18/07/2017			0		0		0
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	QTR 1	Draft Report Issued	05/05/2017	14/06/2017	16/06/2017	2		0		0
ADOPTION SUPPORT PAYMENTS	High	QTR 3	Planned				0		0		0
AFTERCARE 16+ PAYMENTS	Medium	QTR 2	Planned				0		0		0
CONTRACT MANAGEMENT	High	QTR 2	Planned				0		0		0
PUBLIC HEALTH AND PROTECTION											
LLWYDCOED CREMATORIUM	Low	QTR 2	Draft Report Issued	27/07/2017	02/08/2017	02/08/2017	0		0		0
BEREAVEMENT SERVICES SELF ASSESSMENT REPORT	Low	QTR 2	Planned				0		0		0
TACKLING POVERTY	High	QTR 3	Planned				0		0		0
SINGLE POINT OF ACCESS	High	QTR 2	Planned				0		0		0
LEISURE SERVICES REVIEW	Medium	QTR 1	Draft Report Issued	22/05/2017	26/07/2017	02/08/2017	7		0		0
CORPORATE & FRONTLINE SERVICES											
CORPORATE ESTATES & PROCUREMENT											
ORGANISED CRIME PROCUREMENT REVIEW	High	QTR 4	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
OPERATIONAL PROCUREMENT	High	QTR 3	Planned				0		0		0
FINANCIAL SERVICES											
BUDGETARY CONTROL	High	QTR 2	Planned				0		0		0
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	Planned				0		0		0
TAXATION	High	QTR 3	Planned				0		0		0
CAPITAL ACCOUNTING & ASSET REGISTER	Medium	QTR 3	Planned				0		0		0
TREASURY MANAGEMENT	High	QTR 3	Planned				0		0		0
PAYROLL	Medium	QTR 1	Draft Report Issued	01/04/2017	15/05/2017	22/05/2017	7		0		0
CREDITORS	Medium	QTR 3	Planned				0		0		0
PENSIONS	Medium	QTR 3	Planned				0		0		0
INCOME, DEBTORS & DEBT RECOVERY	Medium	QTR 3	Planned				0		0		0
HOUSING BENEFITS	Medium	QTR 3	Planned				0		0		0
COUNCIL TAX	Medium	QTR 3	Planned				0		0		0
NON DOMESTIC RATES	Medium	QTR 3	Planned				0		0		0
ADMINISTRATION OF TRUST FUNDS	Low	QTR 3	Planned				0		0		0
HIGHWAYS & STREETCARE											
HIGHWAYS	High	QTR 2	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
WASTE SERVICES	High	QTR 2	Planned				0		0		0
FLEET MANAGEMENT AND MAINTENANCE	High	QTR 2	Planned				0		0		0
IT											
DISASTER RECOVERY (carried forward from 2016/17)	High	QTR 1	In Progress	20/02/2017			0		0		0
EDUCATION & LIFELONG LEARNING											
ACCESS & ENGAGEMENT & INCLUSION											
EDUCATION OTHER THAN AT SCHOOL	High	QTR 3	Planned				0		0		0
ALTERNATIVE PROVISION REFERRALS	High	QTR 3	Planned				0		0		0
PRIMARY SCHOOLS											
ABERDARE TOWN CHURCH IN WALES PRIMARY	Medium	QTR 1	Draft Report Issued	26/04/2017	26/05/2017	19/07/2017	54		0		0
BODRINGALLT PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
BRYNNAU PRIMARY	Medium	QTR 1	Draft Report Issued	19/06/2017	20/06/2017	30/06/2017	10		0		0
GLENBOI PRIMARY	Medium	QTR 2	Draft Report Issued	10/07/2017	14/07/2017	03/08/2017	20		0		0
GWAUNMEISGYN PRIMARY	Medium	QTR 1	Draft Report Issued	10/05/2017	26/05/2017	21/07/2017	56		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
GWAUNCELYN PRIMARY SCHOOL	Medium	QTR 3	Planned				0		0		0
HENDREFORGAN PRIMARY	Medium	QTR 1	Draft Report Issued	15/05/2017	26/05/2017	20/07/2017	55		0		0
LLANHARI PRIMARY	Medium	QTR 1	Draft Report Issued	01/07/2017	03/07/2017	11/08/2017	39		0		0
LLWYNCELYN INFANTS	Medium	QTR 1	Draft Report Issued	17/05/2017	26/05/2017	19/07/2017	54		0		0
LLANILLTUD FAERDREF PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
LLWYNYPIA PRIMARY SCHOOL	Medium	QTR 3	Planned				0		0		0
OAKLANDS PRIMARY	Medium	QTR 3	Planned				0		0		0
PENPYCH COMMUNITY PRIMARY	Medium	QTR 1	Final Report Issued	24/05/2017	25/05/2017	29/06/2017	35	18/07/2017	19	21/07/2017	3
PENRHYS PRIMARY	Medium	QTR 2	Draft Report Issued	17/07/2017	20/07/2017	07/08/2017	18		0		0
SS GABRIEL & RAPHAEL PRIMARY	Medium	QTR 1	Final Report Issued	02/05/2017	04/05/2017	23/05/2017	19	21/07/2017	59	26/07/2017	5
TONYPANDY PRIMARY	Medium	QTR 2	Planned				0		0		0
TRALLWNG INFANTS	Medium	QTR 1	Draft Report	20/06/2017	21/06/2017	11/08/2017	51		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
			Issued								
TREF Y RHYG PRIMARY	Medium	QTR 1	Draft Report Issued	06/06/2017	07/06/2017	22/06/2017	15		0		0
TREORCHY PRIMARY	Medium	QTR 1	Final Report Issued	10/05/2017	11/05/2017	02/06/2017	22	20/07/2017	48	21/07/2017	1
TREROBART PRIMARY	Medium	QTR 2	Draft Report Issued	04/07/2017	06/07/2017	11/08/2017	36		0		0
TYLORSTOWN PRIMARY SCHOOL	Medium	QTR 4	Planned				0		0		0
YNYSBOETH PRIMARY	Medium	QTR 3	Planned				0		0		0
YGG LLWYNCELYN	Medium	QTR 4	Planned				0		0		0
PRIMARY SCHOOL SELF ASSESSMENT	Medium	QTR 4	Planned				0		0		0
MIDDLE SCHOOLS											
YSGOL LLANHARI	High	QTR 3	Planned				0		0		0
SECONDARY SCHOOLS											
YSGOL GYFUN GARTH OLWG	High	QTR 1	Fieldwork Complete	12/06/2017	16/06/2017		0		0		0
Y PANT COMPREHENSIVE SCHOOL	High	QTR 1	Draft Report Issued	05/06/2017	07/07/2017	02/08/2017	26		0		0
HAWTHORN HIGH SCHOOL	High	QTR 1	Fieldwork Complete	15/05/2017	19/05/2017		0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned				0		0		0
YG RHYDYWAUN	Medium	QTR 3	Planned				0		0		0
ST JOHN BAPTIST CIW HIGH SCHOOL	Medium	QTR 4	Planned				0		0		0
BRYNCELYNNOG COMPREHENSIVE SCHOOL	Medium	QTR 3	Planned				0		0		0
S.E.N. SCHOOLS											
YSGOL HEN FELIN	High	QTR 1	Draft Report Issued	27/04/2017	31/05/2017	02/06/2017	2		0		0
PARK LANE SPECIAL SCHOOL	Medium	QTR 1	Draft Report Issued	20/06/2017	23/06/2017	29/06/2017	6		0		0
YSGOL TY COCH	Medium	QTR 1	Draft Report Issued	08/05/2017	06/06/2017	23/06/2017	17		0		0
SCHOOLS & COMMUNITY											
DCELLS	High	QTR 3	Planned				0		0		0
POST 16 GRANT	High	QTR 4	Planned				0		0		0
SAFEGUARDING ARRANGEMENTS	High	QTR 2	In Progress	21/06/2017			0		0		0
LIBRARY SERVICE	Medium	QTR 4	Planned				0		0		0
WHOLE AUTHORITY ARRANGEMENTS											
PERFORMANCE INDICATORS	High	QTR 2	In Progress	05/07/2017			0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
OPERATIONAL RISK MANAGEMENT	High	QTR 4	Planned				0		0		0
ANTI-FRAUD, BRIBERY & CORRUPTION	High	QTR 3	Planned				0		0		0
AMGEN											
AMGEN - PAYROLL	Medium	QTR 3	Planned				0		0		0
AMGEN - DEBTORS	Medium	QTR 3	Planned				0		0		0
AMGEN - CREDITORS	Medium	QTR 3	Planned				0		0		0
AMGEN - GENERAL LEDGER	Low	QTR 3	Planned				0		0		0
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE											
CSC - PAYROLL	Medium	QTR 3	Planned				0		0		0
CSC - DEBTORS	Medium	QTR 3	Planned				0		0		0
CSC - CREDITORS	Medium	QTR 3	Planned				0		0		0
CSC - GENERAL LEDGER	Low	QTR 3	Planned				0		0		0

Appendix 2 - The Status of Recommendations

CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
11	Implemented	Overdue / Outstanding	Target Date in the Future
	11	0	0
Number of MEDIUM Recs	STATUS		
54	Implemented	Overdue / Outstanding	Target Date in the Future
	51	0	3
Number of LOW Recs	STATUS		
46	Implemented	Overdue / Outstanding	Target Date in the Future
	45	1	0

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
13	Implemented	Overdue / Outstanding	Target Date in the Future
	6	0	7
Number of MEDIUM Recs	STATUS		
107	Implemented	Overdue / Outstanding	Target Date in the Future
	84	16	7
Number of LOW Recs	STATUS		
72	Implemented	Overdue / Outstanding	Target Date in the Future
	68	3	1

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
26	Implemented	Overdue / Outstanding	Target Date in the Future
	22	1	3
Number of MEDIUM Recs	STATUS		
85	Implemented	Overdue / Outstanding	Target Date in the Future
	78	4	3
Number of LOW	STATUS		

Recs			
36	Implemented	Overdue / Outstanding	Target Date in the Future
	34	2	0

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
120	Implemented	Overdue / Outstanding	Target Date in the Future
	102	9	9
Number of MEDIUM Recs	STATUS		
470	Implemented	Overdue / Outstanding	Target Date in the Future
	446	19	5
Number of LOW Recs	STATUS		
446	Implemented	Overdue / Outstanding	Target Date in the Future
	428	9	9

WHOLE AUTHORITY ARRANGEMENTS

Number of HIGH Recs	STATUS		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	3	2	0
Number of MEDIUM Recs	STATUS		
8	Implemented	Overdue / Outstanding	Target Date in the Future
	3	5	0
Number of LOW Recs	STATUS		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0