



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2018/19

COMMITTEE:

AUDIT COMMITTEE

25th March 2019

Item No. 6
DRAFT Internal Audit Annual Report 2018/19

REPORT OF:-

DIRECTOR OF FINANCE & DIGITAL SERVICES

**Author: Marc Crumie (Head of Internal Audit & Procurement Development Programmes)
(01443) 680779**

1. PURPOSE OF THE REPORT

This report provides Members with the 'Draft Internal Audit Annual Report 2018/19' (incorporating a 'Statement of Assurance' in respect of the Council's overall system of internal control).

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Review the draft report (**Appendix 1**) and consider what comments and / or recommendations, if any, they wish to make.
- 2.2 Subject to any amendments that are considered necessary, endorse the Internal Audit Annual Report 2018/19.

3. REASONS FOR RECOMMENDATIONS

- 3.1 To help ensure that Audit Committee monitors the performance of the Council's Internal Audit Service, and receives an annual opinion from Internal Audit in respect of the Council's overall system of internal control in accordance with its Terms of Reference.

4. BACKGROUND

- 4.1 The Public Sector Internal Audit Standards require the Head of Internal Audit 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 conformance with the Public Sector Internal Audit Standards.

4.2 In addition, the Audit Committee Terms of Reference include the following responsibility: ‘1 - *To receive and consider the Head of Internal Audit’s Annual Report and opinion on the level of assurance it can give over the Authority’s governance arrangements and associated internal control environment*’.

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

4.4 The end-of-year position in relation to the delivery of the 2018/19 Internal Audit Plan is provided within the Annual Report.

5. EQUALITY AND DIVERSITY IMPLICATIONS

5.1 There are no equality and diversity implications as a result of the recommendations set out in the report.

6. CONSULTATION

6.1 There are no consultation implications as a result of the recommendations set out in the report.

7. FINANCIAL IMPLICATION(S)

7.1 There are no financial implications as a result of the recommendations set out in the report.

8. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

8.1 The provision of an annual opinion in respect of the Council’s overall system of internal control supports the Council in demonstrating compliance with the Accounts and Audit (Wales) (Amendment) Regulations 2018.

8.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations directs that: “*A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.*”

9. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT.

THE COUNCIL’S CORPORATE PLAN PRIORITIES

- 9.1 The work of Internal Audit aims to support the delivery of the priorities contained within the Council's Corporate Plan – *The Way Ahead*, in particular 'Living Within Our Means' through ensuring that appropriate internal controls are in place to effectively manage resources.

WELL-BEING OF FUTURE GENERATIONS ACT

- 9.2 The Sustainable Development Principles, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

10. CONCLUSION

- 10.1 The Internal Audit Service has produced a 'Draft Internal Audit Annual Report 2018/19' setting out its performance alongside the findings from its work during the year. Based on the information compiled, the Report concludes that *'the overall system of internal control within the Council operated effectively during 2018/19 with a small number of areas identified for improvement'*.

Other Information:-

Relevant Scrutiny Committee
Not applicable.

Contact Officer – Marc Crumbie

LOCAL GOVERNMENT ACT, 1972

as amended by

THE ACCESS TO INFORMATION ACT, 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

AUDIT COMMITTEE

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REPORT OF THE DIRECTOR OF FINANCE & DIGITAL SERVICES

Author: Marc Crumbie (Head of Internal Audit & Procurement Development Programmes).

Item

6. Draft Internal Audit Annual Report 2018/19

Background Papers

None.

Officer to contact: Marc Crumbie



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RHONDDA CYNON TAF
TREFTADAETH GADARN | DYFODOL SICR

Appendix 1

Rhondda Cynon Taf CBC

Internal Audit Service

**DRAFT Internal Audit
Annual Report 2018/19**

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1. Introduction

- 1.1 This Internal Audit Annual Report 2018/19 (from hereon 'Annual Report') summarises the work of the Internal Audit Service between the period April 2018 and March 2019. It provides a detailed account of the performance of the Service along with an overview of the progress made in delivering the priorities as identified in the Internal Audit Delivery Plan 2018/19.
- 1.2 The aim of the work undertaken by Internal Audit each year is to ensure the Council's control environment is reviewed sufficiently to provide an evidence based opinion on the overall system of internal control. The opinion on the adequacy of the Council's overall system of internal control is used to inform the Council's Annual Governance Statement 2018/19.

2. Internal Audit Service – Performance 2018/19

- 2.1 Within the audit plan for 2018/19 the Internal Audit Service planned to complete a total of 79 individual audit assignments. Given the proximity of this report to the end of the 2018/19 financial year, the figures shown in Table 1 are projected. In the event of any material variations to the information set out in Table 1 and / or the supporting information provided in Appendix A, these will be reported to the next meeting of the Audit Committee.
- 2.2 Table 1 provides a summary of the performance against this total and compares the performance with the two previous financial years.

Table 1 – Internal Audit Service Projected Year End Performance – 2018/19

Performance Indicator	2018/19	2017/18 Actual	2016/17 Actual
% Planned audits completed to report stage.	85%	76%	85%

- 2.3 As shown in Table 1 above, it is projected that 85% of planned audit work will be completed to report stage by the 31st March 2019. The full detail in respect of each planned audit is provided in Appendix A.
- 2.4 With regard to the 12 audit assignments that will not be completed to report stage prior to the end of the 2018/19 financial year, all will be carried forward into the 2019/20 Draft Audit Plan. The 12 audit assignments to be carried forward are set out in Appendix A.
- 2.5 As noted in Table 1, 85% of planned audit work is projected to be completed to report stage by the 31st March 2019, and set out below are the key reasons for not fully delivering the Audit Plan.

Internal Audit supporting the delivery of the General Data Protection Regulation (GDPR) Project

2.6 Time allocated within the original plan for 2018/19 was 100 days, and this was allocated to cover:

- The temporary secondment of one Auditor to the GDPR Project Team; and
- Time spent by the Head of Internal Audit & Procurement Development Programmes for his role in overseeing the delivery of the project.

2.7 Due to the scope of the workload required to deliver the Council's compliance with the GDPR, the secondment continued for the full year. The following information summarises the overall impact that this has had on the Audit Plan for 2018/19:

PLANNED DAYS	Days
Allocation of days within the Internal Audit Plan for 2018/19 to support the GDPR Project	100
ACTUAL DAYS	
Secondment of x1 Auditor (0.8 FTE)	173
Head of Internal Audit & Procurement Delivery Programme	25
Net effect – i.e. total productive audit days lost from the 2018/19 Audit Plan	-98

2.8 The overall impact of Internal Audit's involvement in respect of the GDPR project on our audit plan is that we exceeded the planned days allocated by 98 days. Whilst productive days were lost to the audit plan, the involvement in a business critical project demonstrates the Service's ability to add value to the organisation.

Actual days spent delivering audit reviews exceeded the planned days

2.9 14 audit reviews resulted in the actual days taken to deliver the work materially exceeding the planned days allocated within the 2018/19 audit plan. This was due to, for example, the estimated number of days included in the Audit Plan at the start of the year being lower than actually required, and expenditure associated with grant income requiring Internal Audit sign-off.

2.10 The impact of the above was **100 extra days** spent on audit reviews which was over and above the number of days planned.

Work delivered at the request of Audit Committee

2.11 Two Internal Audit reports caused particular concern when reported to Audit Committee during 2018/19, these were in relation to Y Pant Comprehensive School and Hawthorn High School.

2.12 Internal Audit spent **35 days** over and above any days planned for in the 2018/19 Audit Plan, helping to address the concerns raised by the Audit

Committee. This came in the form of undertaking follow-up fieldwork and working with the two schools to help advise on best practices to be implemented

2.13 Requests for Additional Annual Leave & Unpaid Leave of Absence

2.14 No planned days were included within the audit plan 2018/19 to cater for staff taking time off work which was over and above those days allocated in accordance with the Council's Annual Leave Policy.

2.15 During the year, applications were received from members of the Internal Audit Service to purchase additional leave and for unpaid leave of absence. Collectively, 36 days were authorised. Whilst this demonstrated a commitment to the wellbeing of staff, it resulted in **36 days** of productive time being lost to the Service.

The overall impact

2.16 A contingency of 75 days was included within the 2018/19 Audit Plan for unplanned / unforeseen work. The following table summarises the overall impact of unplanned / unforeseen work when compared to the contingency allocated for such situations:

	Days
Contingency of unplanned work	+75
Impact of GDPR	-98
Reviews exceeding planned days	-100
Work delivered at the request of Audit Committee	-35
Requests for Additional Annual Leave & Unpaid Leave of Absence	-36
Total net loss of productive time:	<u>-194</u>

3. Assurance & Consultancy Assignments 2018/19

Assurance Assignments

3.1 Audit Committee received a summary of all finalised audit assignments completed by the Internal Audit Service throughout 2018/19.

3.2 A summary of the overall opinions reported to Audit Committee, based upon the 2018/19 audit plan is shown below:

Internal Audit Reports – Non-Schools:

Opinion	Number of Finalised Audit Assignments
Effective	2
Effective with Opportunity for Improvement	16
Insufficient and Requires Improvement	1
Not Adequate	0
TOTAL	19

3.3 The 'insufficient and requires improvement' opinion was in respect of the Adoption Support Payments Finalised Audit Report.

- The final report is scheduled to be reported to Audit Committee at its meeting on the 25th March 2019. Notwithstanding the outcome of that meeting, a follow-up audit has been included within the Draft Audit Plan for 2019/20.

Internal Audit Reports – Schools:

	Effective	Effective with Opportunity for Improvement	Insufficient and requires improvement	Not Adequate
Budgetary Control	3	2		
Data Protection & Security	7	4		
Formula Funding	6			
Governance	2	16		
Petty Cash		2		
Purchase Card	7	10	1	
Purchasing	5	4		
Safeguarding	1	17		
School Budget	6	1		
School Income		3		
School Meals	9	4		
School Private Fund	9	9		
Total	55	72	1	

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- 3.4 The audit report where the arrangements in respect of the School's management of the Purchase Card were considered to have been 'insufficient and requiring improvement' related to Mountain Ash Comprehensive School.
- Following receipt of this report, Audit Committee requested a follow-up review be undertaken specifically in respect of the School's Purchase Card arrangements.
 - Internal Audit has undertaken a follow-up review, and whilst the report is yet to be finalised, the outcome of the report demonstrates an improvement in the arrangements in place.
- 3.5 Two Finalised Assignments relating to schools have not been summarised in the table above. These are:
- **Y Pant Comprehensive School**
 - At its meeting held on [5th November 2018](#), Audit Committee received the follow-up report relating to the School.
 - Following consideration of the report, Audit Committee **RESOLVED:-**
 1. That the Audit Committee send a letter to the Headteacher and Governing Body of Y Pant Comprehensive School and advise the Cabinet Member for Education & Lifelong Learning and the Director, Education & Inclusion Services of the lack of improvement evidenced within the follow up audit assignment.
 2. That a full audit be undertaken at the school in six months and the findings reported back to the Audit Committee for consideration and if deemed required, further action.
 - An audit review of Y Pant Comprehensive School has been included within the Draft Audit Plan for 2019/20.
 - **Hawthorn High School**
 - At its meeting held on [17th December 2018](#), Audit Committee received the follow-up report relating to the School.
 - At the meeting, Members expressed serious concern in respect of the unsatisfactory progress evidenced within the report.
 - Following consideration of the report, Audit Committee **RESOLVED:-**
 1. That the Audit Committee refer the Hawthorn High School report to both the Director, Human Resources and Director, Education & Inclusion Services as a matter of urgency, in order to ascertain whether the Committee has the ability to request the Headteacher to attend a future Audit Committee as set-out with the Terms of Reference.
 - The Directors attended the Audit Committee held on 4th February 2019, outlining their response to Audit Committee's
-

request. Whilst not able to compel the Headteacher to attend Audit Committee, the Director of Education & Inclusion Services went on to outline the actions she had taken to ensure adequate improvement was to take place at the School.

- In response to a request from the Director of Education & Inclusion Services, Internal Audit undertook a follow-up audit visit at the School during week commencing 18th February 2019.
- The outcome of the follow-up audit is due to be reported to Audit Committee at its meeting scheduled for 25th March 2019. In summary, the report states:
‘This follow up review can confirm that all recommendations made have either been fully implemented or are ongoing in their implementation. There has been a clear commitment by the School to addressing the recommendations previously made’
- Notwithstanding this positive outcome, an audit of the School has been included in the draft audit plan for 2019/20.

3.6 In summary, the assurance work delivered by Internal Audit, in line with the 2018/19 Audit Plan, has identified that the majority of audit reviews completed to report stage received generally satisfactory opinions i.e. either effective or effective with opportunity for improvement. Where follow-up audit reviews have been conducted and reports have been issued by Internal Audit, the general trend is one of improvement in the standard of internal control.

Consultancy Assignments

3.7 Within the Audit Plan for 2018/19, Internal Audit allocated resources to deliver the following consultancy assignments:

- General Data Protection Regulation
 - One staff member was seconded to the GDPR Project Team and the Head of Internal Audit & Procurement Development Programmes was requested to oversee the implementation of the requirements placed upon the Council by the GDPR.
 - Updates during 2018/19 were presented to Cabinet and the overall conclusion of the work delivered during 2018/19 is that the Council approached the implementation of the GDPR using a pragmatic and risk-based approach.
 - Corporate Safeguarding – the Head of Internal Audit & Procurement Development Programmes continued to be a member of the Corporate Safeguarding Working Group.
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4. Delivery Plan Priorities 2018/19

- 4.1 The following priorities (shown in bold) were included within Internal Audit's Delivery Plan for 2018/19.
- 4.2 **Continue to pursue the collaborative opportunity with neighbouring councils to deliver a Regional Internal Audit Shared Service.**
- 4.3 Work in respect of developing a regional model to deliver Internal Audit Services to the four Councils of Rhondda Cynon Taf, Bridgend, Merthyr Tydfil and the Vale of Glamorgan took place during 2018/19. Key information is noted below.
- 4.4 Cabinet at its meeting on [21st June 2018](#) agreed for the Council's Internal Audit Service to become part of an existing Regional Internal Audit Shared Service and for Audit Committee to oversee the required implementation arrangements during 2018/19.
- 4.5 At its meeting held on [12th July 2018](#), Audit Committee received a report from the Group Director, Corporate & Frontline Services outlining the work that had taken place and the next steps. At this meeting, it was agreed that Audit Committee would be kept informed of the transition process.
- 4.6 The transition is underway and it is planned for the new Regional Internal Audit Service to be in place with effect 1st April 2019.
- 4.7 **Support Audit Committee to deliver its Terms of Reference.**
- 4.8 A work-plan aimed at helping Audit Committee to discharge its role was compiled in consultation with the External Audit Manager and the Audit Committee Chairperson. The work-plan was presented to Audit Committee at its meeting held on [17th September 2018](#).
- 4.9 The work-plan for 2018/19 began the process of inviting a wider range of Officers of the Council to attend Audit Committee and present specific items, and were available to answer specific questions or queries that Audit Committee Members had (within the Terms of Reference for Audit committee). Examples included:
- Receive an overview of the governance arrangements in place in respect of Treasury Management (one of the Council's core financial systems).
 - Receive an overview of the Council's Insurance Function, in particular how it supports the Council's Risk Management arrangements.
 - An overview of the term 'Internal Control Environment' incorporating a case study – Agile Working.
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- An overview of Risk Management arrangements in place in respect of 'Projects'.
 - Receive an overview of the National Fraud Initiative, along with an update on the work delivered by the Corporate Fraud Team.
- 4.10 The process of inviting a range of Officers to attend and present items to Audit Committee will continue during 2019/20.
- 4.11 **Review audit planning arrangements to take account of, amongst other things, fraud risk assessment results to further improve the allocation of internal audit resources.**
- 4.12 The draft audit plan for 2018/19 was presented to Audit Committee at its meeting held on [30th April 2018](#). Within the report presented, it stated:

Information and areas taken into account when compiling the Annual Audit Plan are:

- *Strategic Risk Register;*
- *Corporate Plan;*
- *Key Financial Systems;*
- *Fraud, Bribery & Corruption Risk Assessment;*
- *Grant Claims that require Internal Audit certification;*
- *Follow-up reviews requested by Audit Committee;*
- *Audit reviews that are carried forward from the previous audit plan; and*
- *Recommendations from External Inspectors / Regulators,*

Whilst the Public Sector Internal Audit Standards require a risk based audit plan (achieved via the use of the Strategic Risk Register & Corporate Plan, along with discussions with relevant Officers to target resources), the Standards also require an audit plan to cover the Council's overall control environment as far as practicable. By taking into account the sources of information noted [above], this supports Internal Audit (and Audit Committee) to achieve the following:

- *Comply with the Public Sector Internal Audit Standards in compiling the draft Annual Audit Plan for 2018/19;*
- *Enable Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2018/19 based on the audit reviews set out in the draft Annual Audit Plan; and*
- *Enables Internal Audit to form an opinion on the overall control environment for 2018/19.*

- 4.13 It is considered that, overall, positive progress has been made by the Service in delivering its 2018/19 Delivery Plan priorities.
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5. Public Sector Internal Audit Standards

- 5.1 The Public Sector Internal Audit Standards ('The Standards') came into force on the 1st April 2013 and were updated in March 2017. The Standards consist of the following:
- Definition of Internal Auditing;
 - Code of Ethics; and
 - Standards for the Professional Practice of Internal Auditing.
- 5.2 The Standards aim to promote further improvement in the professionalism, quality and effectiveness of Internal Audit Services across the public sector. The Standards require that each public sector Internal Audit Service has in place robust arrangements for quality assurance and requires that Internal Audit be the subject of an external assessment at least once every 5 years
- 5.3 During 2016/17, the Internal Audit Service at Rhondda Cynon Taf received an external assessment, in accordance with the Standards. The findings of the external assessment were reported to the Council's Audit Committee at its meeting held on [20th March 2017](#); this assessment noted that there were no significant deviations from the Standards.
- 5.4 No significant changes occurred in respect of the working practices in place during 2018/19 and as a result the Internal Audit Service continued to conform to the Standards during 2018/19 with no significant deviations noted.

6. Statement of Assurance

- 6.1 Based on the assurance and consultancy work undertaken by Internal Audit during 2018/19 I am able to state that, in my view, the overall system of internal control within the Council operated effectively during 2018/19 with a small number of areas identified for improvement.
- 6.2 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.
- 6.3 There have been service areas where weaknesses in the internal control framework have been identified but, in my opinion, these did not have a material impact on the overall level of assurance within the Council.

Marc Crumbie
Head of Internal Audit & Procurement Development Programmes
March 2019

Appendix A – Internal Audit Plan 2018/19

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
CHIEF EXECUTIVE										
HUMAN RESOURCES										
RECRUITMENT - PRE EMPLOYMENT CHECKS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
SICKNESS ABSENCE MANAGEMENT – SCHOOLS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
LEGAL AND DEMOCRATIC SERVICES										
CASE MANAGEMENT	Medium	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
REGENERATION & PLANNING										
HOUSING GRANTS	High	Final Report Issued	31/08/2018	26/09/2018	05/10/2018	9	07/11/2018	33	08/11/2018	1
COMMUNITY INFRASTRUCTURE LEVY	High	Draft Report Issued	01/10/2018	10/01/2019	16/01/2019	6		0		0
HOMELESSNESS GRANT	High	Final Report Issued	04/06/2018	31/07/2018	31/07/2018	0	06/08/2018	6	06/08/2018	0
COMMUNITY & CHILDREN'S SERVICES										
CHILDREN'S SERVICES										
PAYMENTS TO FOSTER CARERS	Medium	Draft Report Issued	15/06/2018	21/12/2018	24/01/2019	34		0		0
CONTACT SERVICE	Medium	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
ADOPTION SUPPORT PAYMENTS	High	Final Report Issued	04/12/2017	30/11/2018	21/12/2018	21	07/03/2019	76	07/03/2019	0

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
YOUTH OFFENDING SERVICE	Medium	FULL CARRY FORWARD INTO 2019/20								
CONTRACT MANAGEMENT – PLACEMENTS	High	FULL CARRY FORWARD INTO 2019/20								
ADULT SERVICES										
DIRECT PAYMENTS	High	FULL CARRY FORWARD INTO 2019/20								
THE REVIEW TEAM	Medium	FULL CARRY FORWARD INTO 2019/20								
THE PANEL PROCESS	High	Final Report Issued	29/08/2018	20/12/2018	24/01/2019	35	20/02/2019	27	22/02/2019	2
SUPPORTED LIVING	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES										
REGISTRATION SERVICES	Low	Final Report Issued	25/09/2018	05/10/2018	28/11/2018	54	09/01/2019	42	29/01/2019	20
LLWYDCOED CREMATORIUM	Low	Final Report Issued	09/08/2018	14/08/2018	06/09/2018	23	19/10/2018	43	07/11/2018	19
GLYNTAFF CREMATORIUM	Low	Final Report Issued	12/09/2018	26/09/2018	04/10/2018	8	19/10/2018	15	07/11/2018	19
ENGAGEMENT, INTERVENTION & PREVENTION	High	FULL CARRY FORWARD INTO 2019/20								
BROKER SERVICE	High	FULL CARRY FORWARD INTO 2019/20								
CORPORATE & FRONTLINE SERVICES										
IT										
DISASTER RECOVERY - FOLLOW UP	High	Draft Report Issued	09/11/2018	21/01/2019	23/01/2019	2		0		0
CORPORATE ESTATES & PROCUREMENT										

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
LEGIONELLA MANAGEMENT	High	Final Report Issued	09/05/2018	27/09/2018	15/10/2018	18	25/01/2019	102	31/01/2019	6
21ST CENTURY SCHOOLS - CAPITAL PROJECT	High	FULL CARRY FORWARD INTO 2019/20								
ENERGY MANAGEMENT	High	Final Report Issued	20/08/2018	16/10/2018	26/10/2018	10	02/11/2018	7	09/11/2018	7
FINANCIAL SERVICES										
GENERAL LEDGER	High	Final Report Issued	01/11/2018	30/11/2018	17/12/2018	17	20/12/2018	3	21/12/2018	1
TAXATION	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
ADMINISTRATION OF TRUST FUNDS	Low	Final Report Issued	01/10/2018	08/10/2018	09/10/2018	1	09/10/2018	0	09/10/2018	0
TREASURY MANAGEMENT	High	Draft Report Issued	05/11/2018	22/02/2019	11/03/2019	17		0		0
CREDITORS	High	Final Report Issued	16/02/2018	30/03/2018	16/05/2018	47	22/06/2018	37	29/06/2018	7
PENSIONS	High	Draft Report Issued	14/05/2018	28/08/2018	06/09/2018	9		0		0
INCOME, DEBTORS & DEBT RECOVERY	High	Draft Report Issued	15/03/2018	31/05/2018	29/06/2018	29		0		0
HIGHWAYS & STREETCARE										
WASTE SERVICES	High	FULL CARRY FORWARD INTO 2019/20								
HIGHWAYS - CAPITAL PROGRAMME	High	FULL CARRY FORWARD INTO 2019/20								
EDUCATION & INCLUSION SERVICES										
MIDDLE SCHOOLS										

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
YSGOL LLANHARI FOLLOW UP	High	FULL CARRY FORWARD INTO 2019/20								
SECONDARY SCHOOLS										
MOUNTAIN ASH COMPREHENSIVE SCHOOL	High	Final Report Issued	02/07/2018	06/07/2018	26/09/2018	82	23/10/2018	27	06/11/2018	14
TREORCHY COMPREHENSIVE SCHOOL	High	Final Report Issued	11/06/2018	02/07/2018	31/07/2018	29	10/09/2018	41	12/09/2018	2
Y PANT FOLLOW UP	High	Final Report Issued	05/03/2018	26/03/2018	11/05/2018	46	12/10/2018	154	16/10/2018	4
ABERDARE COMMUNITY SCHOOL	High	Final Report Issued	03/12/2018	16/01/2019	22/01/2019	6	14/02/2019	23	21/02/2019	7
YSGOL GYFUN GARTH OLWG FOLLOW UP	High	Final Report Issued	27/03/2018	11/04/2018	23/04/2018	12	30/04/2018	7	15/05/2018	15
HAWTHORN HIGH SCHOOL FOLLOW UP	High	Final Report Issued	26/02/2018	20/03/2018	06/06/2018	78	28/11/2018	175	30/11/2018	2
YSGOL GYFUN CWM RHONDDA	High	Draft Report Issued	25/06/2018	29/06/2018	11/09/2018	74	11/01/2019	122		0
TONYPANDY COMMUNITY COLLEGE	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
PRIMARY SCHOOLS										
CWMBACH COMMUNITY PRIMARY SCHOOL	Medium	Final Report Issued	07/06/2018	21/06/2018	27/06/2018	6	11/07/2018	14	25/07/2018	14
CAEGARW PRIMARY SCHOOL	Medium	Final Report Issued	05/07/2018	01/08/2018	09/08/2018	8	01/10/2018	53	09/10/2018	8
CAPCOCH PRIMARY SCHOOL	Medium	Final Report Issued	18/07/2018	25/07/2018	30/08/2018	36	04/02/2019	158	07/02/2019	3
CARADOG PRIMARY SCHOOL	Medium	Final Report Issued	07/06/2018	08/06/2018	29/06/2018	21	09/07/2018	10	06/11/2018	120

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
CWMDAR PRIMARY SCHOOL	Medium	Final Report Issued	03/07/2018	04/07/2018	09/08/2018	36	14/09/2018	36	19/09/2018	5
CWMLAI PRIMARY SCHOOL	Medium	Final Report Issued	08/10/2018	10/10/2018	12/11/2018	33	25/02/2019	105	25/02/2019	0
DARRENLAS PRIMARY SCHOOL	Medium	Final Report Issued	12/07/2018	13/07/2018	31/07/2018	18	13/08/2018	13	16/08/2018	3
GELLI PRIMARY SCHOOL	Medium	Final Report Issued	10/07/2018	11/07/2018	16/08/2018	36	10/09/2018	25	12/09/2018	2
HAWTHORN PRIMARY SCHOOL	Medium	Final Report Issued	12/06/2018	14/06/2018	16/08/2018	63	25/10/2018	70	06/11/2018	12
HIRWAUN PRIMARY SCHOOL	Medium	Final Report Issued	20/06/2018	21/06/2018	30/08/2018	70	05/10/2018	36	11/10/2018	6
LLWYNCRWN PRIMARY SCHOOL	Medium	Final Report Issued	14/01/2019	16/01/2019	24/01/2019	8	25/02/2019	32	25/02/2019	0
MISKIN PRIMARY SCHOOL	Medium	Final Report Issued	15/10/2018	18/10/2018	25/10/2018	7	07/11/2018	13	08/11/2018	1
PARC PRIMARY SCHOOL	Medium	Draft Report Issued	19/02/2019	21/02/2019	07/03/2019	14		0		0
PARCLEWIS PRIMARY SCHOOL	Medium	Final Report Issued	10/10/2018	11/10/2018	26/10/2018	15	07/11/2018	12	08/11/2018	1
PRIMARY SCHOOL SELF ASSESSMENT REPORT 17/18	Medium	Final Report Issued	10/04/2018	11/04/2018	18/07/2018	98	18/07/2018	0	18/07/2018	0
YGG LLWYNCELYN	Medium	Final Report Issued	09/01/2019	16/01/2019	24/01/2019	8	04/02/2019	11	06/02/2019	2
CWMAMAN PRIMARY	Medium	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
PRIMARY SCHOOL SELF ASSESSMENT REPORT 18/19	Medium	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
SCHOOLS & COMMUNITY										

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
POST 16 PLANNING AND FUNDING 2017/18	High	Final Report Issued	06/11/2017	04/05/2018	21/05/2018	17	17/08/2018	88	21/08/2018	4
POST 16 PLANNING AND FUNDING 2018/19	High	Draft Report Issued	04/12/2018	22/02/2019	08/03/2019	14		0		0
POST 16 GRANT	High	Draft Report Issued	09/01/2019	11/01/2019	14/01/2019	3		0		0
EARLY YEARS PROVISION	High	FULL CARRY FORWARD INTO 2019/20								
EDUCATION IMPROVEMENT GRANT	High	Final Report Issued	03/09/2018	24/09/2018	28/09/2018	4	28/09/2018	0	28/09/2018	0
ACCESS & ENGAGEMENT & INCLUSION										
IN YEAR TRANSFER PROTOCOLS	High	Final Report Issued	29/05/2018	08/10/2018	25/10/2018	17	21/11/2018	27	30/11/2018	9
THEMATIC REVIEWS - COMPREHENSIVE SCHOOLS										
SCHOOL PRIVATE FUNDS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
PURCHASE CARDS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
SAFEGUARDING ARRANGEMENTS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
GOVERNANCE ARRANGEMENTS	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
WHOLE AUTHORITY ARRANGEMENTS										
PERFORMANCE INDICATORS	High	Final Report Issued	01/08/2018	10/10/2018	15/10/2018	5	01/03/2019	137	08/03/2019	7
OPERATIONAL RISK MANAGEMENT	High	FULL CARRY FORWARD INTO 2019/20								
ORGANISED CRIME REVIEW	High	Draft Report Issued	13/12/2017	11/06/2018	29/06/2018	18		0		0

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Draft Report Issued	Days between ending fieldwork & issuing draft report	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
DIGITALISATION	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
COMMERCIALISATION	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
INDEPENDENCE	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
EARLY INTERVENTION & PREVENTION	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
EFFICIENT & EFFECTIVE ORGANISATION	High	DRAFT REPORT DUE BY THE 31 st MARCH 2019								
ANTI-FRAUD, BRIBERY & CORRUPTION	High	Final Report Issued	01/01/2019	23/01/2019	24/01/2019	1	22/02/2019	29	22/02/2019	0