

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2013/14

COMMITTEE:

AUDIT COMMITTEE

31st March 2014

Item No. 4
Progress against the 2013/14 Audit Plan

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

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1. PURPOSE OF THE REPORT

This report provides Members with an update on the progress made by the Internal Audit Service in delivering the Audit Plan 2013/14, together with performance against targets for the Service up to 28th February 2014.

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 As part of an ongoing commitment to provide Members with regular updates, this report provides details regarding the performance of the Internal Audit Service between 1st April 2013 and 28th February 2014.
- 3.2 A summary of monthly performance information is provided in the table at **Appendix 1** with a progress report on delivering the Audit Plan shown at **Appendix 2**.
- 3.3 At 28th February 2014, 69% of the Audit Plan (**Aud.1**) had been completed to report stage.

- 3.4 Within the Internal Audit plan for 2013/14 we planned to undertake and complete a total of 115 audit reviews. The percentage of the audit plan completed to report stage as at the end of February 2014 was 69% which constitutes 79 reviews. Due to the proximity of this report to the end of the financial year and also linked to item 4 of the committee's agenda (draft audit plan for 2014/15), the status for the 36 remaining audit reviews is provided as follows:

13 planned reviews are anticipated to be completed to draft report stage by the end of March 2014

Audit	Risk
CENTRAL SOUTH CONSORTIUM	
CSC - DEBTORS	High
COMMUNITY & CHILDREN'S SERVICES	
COMMUNITY CARE	
HOME CARE - CALL MONITORING	Medium
ADAPTATION & COMMUNITY EQUIPMENT	Medium
CORPORATE SERVICES	
FINANCIAL SERVICES - FINANCIAL MANAGEMENT & ACCOUNTING	
BUDGETARY CONTROL	High
TAXATION	High
LEGAL & DEMOCRATIC SERVICES	
CORPORATE GOVERNANCE UNIT	High
EDUCATION & LIFELONG LEARNING	
SCHOOL AND ACCESS & INCLUSION	
REGISTRATION	Medium
CARDINAL NEWMAN R.C.COMP.	High
PORTH COUNTY COMMUNITY SCHOOL	High
ENVIRONMENTAL SERVICES	
HIGHWAYS, TRANSPORTATION & STRATEGIC PROJECTS	
CAPITA GLAMORGAN CONSULTANCY	High
PUBLIC HEALTH & PROTECTION	
SELF ASSESSMENT REPORT - BEREAVEMENT SERVICES	Low
TRADING STANDARDS	Medium
STREETCARE	
STREET CLEANLINESS	Medium

15 planned audits will be proposed to be carried forward into the 2014/15 audit plan

Audit	Risk
AMGEN	
AMGEN - PAYROLL	High
CHIEF EXECUTIVE	
HUMAN RESOURCES	
APPLICATION OF SICKNESS ABSENCE POLICIES AND PROCEDURES	High
COMMUNITY & CHILDREN'S SERVICES	
CHILDREN'S SERVICES	
INDEPENDENT REVIEWING OFFICERS	High
CHILDREN'S DAY CARE FACILITIES	Medium
COMMISSIONING, BUSINESS & HOUSING SYSTEMS	
DIRECT PAYMENTS	Medium
COMMUNITY CARE	
FIRST RESPONSE	High
CORPORATE SERVICES	
CORPORATE ESTATES	
ASSET MANAGEMENT	Medium
CUSTOMER CARE & IT	
CORPORATE FEEDBACK SCHEME	High
EDUCATION & LIFELONG LEARNING	
RESOURCES & COMMUNITY LEARNING	
CATERING SERVICES	Medium
SCHOOL AND ACCESS & INCLUSION	
EDUCATION OTHER THAN AT SCHOOL - HOME TUITION	High
CWMBACH COMMUNITY PRIMARY SCHOOL	Low
ENVIRONMENTAL SERVICES	
ARTS & CULTURE	
INCOME MANAGEMENT - CULTURAL SERVICES	Medium
HIGHWAYS, TRANSPORTATION & STRATEGIC PROJECTS	
SKIPS & SCAFFOLDING	Medium
PUBLIC HEALTH & PROTECTION	
REGISTRATION SERVICES	Medium
STREETCARE	
WASTE MANAGEMENT	High

8 planned audit reviews will be proposed to be cancelled

Audit	Risk
CENTRAL SOUTH CONSORTIUM	
CSC - SYSTEMS WORK	High
COMMUNITY & CHILDREN'S SERVICES	
COMMISSIONING, BUSINESS & HOUSING SYSTEMS	
TEAM AROUND THE FAMILY (TAF)	Medium
CORPORATE SERVICES	
CORPORATE ESTATES	
CARBON REDUCTION COMMITMENT	Low
CUSTOMER CARE & IT	
PRINTING & COPYING FACILITIES	Medium
EDUCATION & LIFELONG LEARNING	
SCHOOL AND ACCESS & INCLUSION	
PURCHASE / USE OF TABLETS & IPADS	Medium
ENVIRONMENTAL SERVICES	
HIGHWAYS, TRANSPORTATION & STRATEGIC PROJECTS	
PUBLIC TRANSPORT	High
STREETCARE	
FACILITIES CLEANING	Medium
WHOLE AUTHORITY ARRANGEMENTS	
VALUE FOR MONEY	
MOBILE PHONE CONTRACTS	High

3.5 Taking all of the above into consideration I anticipate that the Internal Audit Service will deliver 80% of the audit plan by the end of the financial year. In addition, a more detailed up date on the proposed action for planned audit reviews not completed by 31st March 2014 will be included in the Internal Audit Annual Report for 2013/14. This is scheduled to be reported to committee in May 2014.

3.6 The rolling position in terms of recommendations implemented is provided at **Appendix 3**.

4. SUMMARY

4.1 It is projected that 80% of the 2013/14 audit plan will be completed by year end.

4.2 The findings from this programme of work will aim to support the Audit Committee in forming an opinion on the overall control environment that operated within the Council between April 2013 and March 2014.

Audit Committee - 31st March, 2014.

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

31st March 2014

Report of the Group Director, Corporate Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

4. **Progress against the 2013/14 Audit Plan**

IA / MC

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APPENDIX 1

INTERNAL AUDIT PERFORMANCE INDICATORS 2013/14

Audit PI No.	Performance Indicators	Target 2013/14	APR	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	Actual 2012/13
Aud. 1	% Planned Audits Completed to report Stage.	100%	3%	8%	15%	23%	24%	33%	42%	49%	60%	63%	69%	80%	67%
Aud. 2	% Audits completed within Planned time	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%		100%
Aud. 3	No. of working days from completion of fieldwork to issue of draft report	4	1	4	5	7	5	5	5	5	4	5	5		4
Aud. 4	Average Management Response times (working days)	23	12	14	14	20	20	20	17	17	21	21	22		23
Aud. 5	No. of working days from receipt of management response to issue of final report	2	1	1	2	2	2	2	2	2	2	2	2		2
Aud. 6	Average % level of Client Satisfaction	96%	N/A	92%	92%	94%	95%	96%	96%	96%	95%	95%	95%		96%
Aud. 7	% Audit Recommendations Accepted	97%	100%	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%		99%
Aud. 8	% Audit Recommendations Implemented	96%	N/A	N/A	N/A	100%	100%	100%	100%	100%	100%	100%	100%		100%

N/A - Information not available at the stage of the financial year.

Note: March 2014 - 80% is a projected figure.

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APPENDIX 2**PLANNED AUDIT ASSIGNMENTS 2013/14**

CHIEF EXECUTIVE		
HUMAN RESOURCES		
SICKNESS ABSENCE POLICIES AND PROCEDURES	High	Planned
COMMUNITY & CHILDREN'S SERVICES		
CHILDREN'S SERVICES		
INDEPENDENT REVIEWING OFFICERS	High	Planned
SPECIAL GUARDIANSHIP ORDERS	Medium	Final Report
CHILDREN'S DAY CARE FACILITIES	Medium	Planned
INTEGRATED FAMILY SUPPORT TEAM	High	Final Report
COMMISSIONING, BUSINESS & HOUSING SYSTEMS		
COMMUNITIES FIRST	High	Draft Report
TEAM AROUND THE FAMILY (TAF)	Medium	Planned
DIRECT PAYMENTS	Medium	Planned
HOUSING ADVICE CENTRE	Medium	Final Report
PRIVATE SECTOR HOUSING GRANTS	High	Final Report
SUPPORTING PEOPLE	High	Final Report
MOBILITY SHOPS	Medium	Final Report
COMMUNITY CARE		
HOME CARE - CALL MONITORING	Medium	In Progress
ADAPTATION & COMMUNITY EQUIPMENT	Medium	In Progress
FIRST RESPONSE	High	Planned
DAY CENTRE SYSTEMS REVIEW	Medium	Final Report
HEALTH & SOCIAL CARE		
ADULT PROTECTION	High	Final Report
TRANSITION PLANNING	High	Final Report

CORPORATE SERVICES		
CORPORATE ESTATES		
ASBESTOS MANAGEMENT	High	Draft Report
ASSET MANAGEMENT	Medium	Planned
CARBON REDUCTION COMMITMENT	Low	Planned
CUSTOMER CARE & IT		
TELL US ONCE	Medium	Final Report
CORPORATE FEEDBACK SCHEME	High	Planned
PRINTING & COPYING FACILITIES	Medium	Planned
FINANCIAL SERVICES - FINANCIAL MANAGEMENT & ACCOUNTING		
CAPITAL ACCOUNTING & ASSET REGISTER	High	Draft Report
BUDGETARY CONTROL	High	In Progress
INSURANCE	Medium	Final Report
GENERAL LEDGER & ACCOUNTING	Low	Final Report
TAXATION	High	In Progress
ADMINISTRATION OF TRUST FUNDS	Low	Final Report
TREASURY MANAGEMENT	Medium	Draft Report
FINANCIAL SERVICES - OPERATIONAL FINANCE		
CREDITORS	High	Final Report
PAYROLL	High	Draft Report
PENSIONS	Medium	Draft Report
INCOME, DEBTORS & DEBT RECOVERY	High	Draft Report
HOUSING BENEFITS	High	Draft Report
COUNCIL TAX	High	Draft Report
NDR	High	Draft Report
LEGAL & DEMOCRATIC SERVICES		
CORPORATE GOVERNANCE UNIT	High	In Progress
PROCUREMENT		
ELECTRONIC CONTRACTS REGISTER	High	Draft Report

EDUCATION & LIFELONG LEARNING		
RESOURCES & COMMUNITY LEARNING		
CATERING SERVICES	Medium	Planned
ADMINISTRATION OF FREE SCHOOL MEALS	High	Draft Report
AFTER SCHOOL CLUBS	High	Draft Report
CYNON VALLEY MUSEUM	Low	Final Report
SCHOOL AND ACCESS & INCLUSION		
EDUCATION OTHER THAN AT SCHOOL - HOME TUTORING	High	Planned
SAFEGUARDING	High	Draft Report
REGISTRATION	Medium	In Progress
PURCHASE / USE OF TABLETS & IPADS	Medium	Planned
COMPLIANCE WITH WELSH EDUCATION GRANTS	High	Draft Report
DCELLS	High	Draft Report
FINANCIAL MANAGEMENT - PRIMARY SELF ASSESSMENT	Low	Final Report
ABERDARE TOWN C in W PRIMARY (C.Bk)	Low	Final Report
BRYNNAU PRIMARY (C.Bk)	Low	Final Report
GLAN-FFRWD INFANTS	Low	Final Report
GLAN-TAF INFANTS	Low	Final Report
GLENBOI PRIMARY	Low	Final Report
GWAUNMEISGYN PRIMARY	Low	Final Report
HENDREFORGAN PRIMARY (C.Bk)	Low	Final Report
LLWYDCOED PRIMARY (C.Bk)	Low	Draft Report
LLWYNCELYN INFANTS	Low	Final Report
OAKLANDS PRIMARY (C.Bk)	Low	Draft Report
PENRHYS PRIMARY	Low	Final Report
PENYWAUN PRIMARY	Low	Final Report
RHIWGARN INFANTS	Low	Final Report
S.S.GABRIEL & RAPHAEL R.C. (C.Bk.)	Low	Final Report
TONYPANDY PRIMARY	Low	Final Report
TRALLWNG INFANTS (C.Bk.)	Low	Final Report
TREF-Y-RHYG PRIMARY (C.Bk)	Low	Final Report
TREHOPCYN PRIMARY (C.Bk)	Low	Draft Report
TREORCHY PRIMARY	Low	Draft Report
TREROBART PRIMARY	Low	Draft Report
YSGOL LLANHARI	Low	Draft Report
BRYN CELYNNOG COMPREHENSIVE	High	Draft Report

CARDINAL NEWMAN R.C.COMP.	High	In Progress
PONTYPRIDD HIGH SCHOOL	High	Final Report
PORTH COUNTY COMMUNITY SCHOOL	High	In Progress
ST. JOHN BAPTIST C in W COMP.	High	Draft Report
YSGOL GYFUN GARTH OLWG	High	Final Report
CYMER RHONDDA, YSGOL GYFUN	High	Final Report
YNYSBOETH PRIMARY	Low	Draft Report
CWMBACH COMMUNITY PRIMARY SCHOOL	Low	Planned
SMALL GRANT CLAIM CERTIFICATIONS		
POST 16 GRANT FUNDING & COMMUNITY LEARNING	Medium	Draft Report
YOUTH SERVICE REVENUE GRANT	Low	Final Report
BREAKFAST CLUBS GRANT	Low	Final Report

ENVIRONMENTAL SERVICES		
ARTS & CULTURE		
INCOME MANAGEMENT - CULTURAL SERVICES	Medium	Planned
HIGHWAYS, TRANSPORTATION & STRATEGIC PROJECTS		
CAPITA GLAMORGAN CONSULTANCY	High	In Progress
PUBLIC TRANSPORT	High	Planned
SKIPS & SCAFFOLDING	Medium	Planned
CAR PARKING ENFORCEMENT	Medium	Final Report
STRATEGIC PROJECTS	High	Final Report
LEISURE, PARKS & COUNTRYSIDE		
GROUNDS MAINTENANCE - SCHOOLS	Medium	Final Report
LEISURE ESTABLISHMENT REVIEW - RHONDDA	High	Final Report
LEISURE ESTABLISHMENT REVIEW - CYNON	High	Final Report
LEISURE ESTABLISHMENT REVIEW - TAF	High	Final Report
PUBLIC HEALTH & PROTECTION		
REGISTRATION SERVICES	Medium	Planned
HOUSING TEAM	Medium	Final Report
BEREAVEMENT SERVICES	Low	In Progress
ENVIRONMENTAL HEALTH	High	Final Report
TRADING STANDARDS	Medium	In Progress
STREETCARE		
STREET CLEANLINESS	Medium	In Progress
FACILITIES CLEANING	Medium	Planned
FLEET MANAGEMENT	High	Draft Report
WASTE MANAGEMENT	High	Planned
OFF HIRE ARRANGEMENTS	Low	Final Report
WHOLE AUTHORITY ARRANGEMENTS		
IMPROVEMENT PLAN		
PERFORMANCE INDICATORS & OUTCOME AGREEMENTS	High	Draft Report
VALUE FOR MONEY		
MOBILE PHONE CONTRACTS	High	Planned

AMGEN		
AMGEN - CREDITORS	High	Final Report
AMGEN - DEBTORS	High	Draft Report
AMGEN - PAYROLL	High	Planned
AMGEN - GENERAL LEDGER	Low	Final Report
CENTRAL SOUTH CONSORTIUM		
CSC - PAYROLL	High	Draft Report
CSC - CREDITORS	High	Draft Report
CSC - DEBTORS	High	In Progress
CSC - GENERAL LEDGER	Low	Draft Report
CSC - SYSTEMS WORK	High	Planned

APPENDIX 3

STATUS SUMMARY OF AGREED RECOMMENDATIONS

CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
55	Implemented	Overdue / Outstanding	Target Date in the Future
	55	0	0
Number of MEDIUM Recs	STATUS		
94	Implemented	Overdue / Outstanding	Target Date in the Future
	94	0	0
Number of LOW Recs	STATUS		
36	Implemented	Overdue / Outstanding	Target Date in the Future
	36	0	0

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
356	Implemented	Overdue / Outstanding	Target Date in the Future
	339	4	13
Number of MEDIUM Recs	STATUS		
740	Implemented	Overdue / Outstanding	Target Date in the Future
	715	4	21
Number of LOW Recs	STATUS		
228	Implemented	Overdue / Outstanding	Target Date in the Future
	222	4	2

CORPORATE SERVICES

Number of HIGH Recs	STATUS		
243	Implemented	Overdue / Outstanding	Target Date in the Future
	243	0	0
Number of MEDIUM Recs	STATUS		
478	Implemented	Overdue / Outstanding	Target Date in the Future
	475	0	3
Number of LOW Recs	STATUS		
168	Implemented	Overdue / Outstanding	Target Date in the Future
	167	0	1

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
1263	Implemented	Overdue / Outstanding	Target Date in the Future
	1250	1	12
Number of MEDIUM Recs	STATUS		
2260	Implemented	Overdue / Outstanding	Target Date in the Future
	2241	2	17
Number of LOW Recs	STATUS		
733	Implemented	Overdue / Outstanding	Target Date in the Future
	730	2	1

ENVIRONMENTAL SERVICES

Number of HIGH Recs	STATUS		
424	Implemented	Overdue / Outstanding	Target Date in the Future
	415	0	9
Number of MEDIUM Recs	STATUS		
642	Implemented	Overdue / Outstanding	Target Date in the Future
	632	3	7
Number of LOW Recs	STATUS		
212	Implemented	Overdue / Outstanding	Target Date in the Future
	209	0	3

WHOLE AUTHORITY ARRANGEMENTS

Number of HIGH Recs	STATUS		
21	Implemented	Overdue / Outstanding	Target Date in the Future
	21	0	0
Number of MEDIUM Recs	STATUS		
68	Implemented	Overdue / Outstanding	Target Date in the Future
	67	0	1
Number of LOW Recs	STATUS		
30	Implemented	Overdue / Outstanding	Target Date in the Future
	30	0	0

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