

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2014/15

COMMITTEE:

AUDIT COMMITTEE

30th October 2014

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| Item No. 4 |
| Progress against the 2014/15 Audit Plan |

REPORT OF:-

GROUP DIRECTOR, CORPORATE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

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 2014/15, together with performance against targets for the Service up to 30th September 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 2014 and 30th September 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 30th September 2014, 28% of the Audit Plan (**Aud.1**) had been completed to report stage. Table 1 illustrates how this compares with previous years performance:

TABLE 1 – Previous Year’s Performance

| | 2014 | 2013 | 2012 |
|-----------|------|------|------|
| September | 28% | 33% | 20% |

3.4 Since the last Audit Committee one of our Group Audit Managers has taken the opportunity to retire and the post has been made redundant. The management duties undertaken by this experienced member of staff will become the responsibility of the Operational Audit Manager and audit assignments will also be re-prioritised, as appropriate, to ensure adequate assurance can be provided at year end on the overall standard of internal control within the Council.

4. SUMMARY

4.1 Audit Committee will receive regular performance reports during 2014/15 and this will enable the Committee to monitor and challenge as required within its terms of reference.

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

30th October 2014

Report of the Group Director, Corporate Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

4. Progress Against the plan 2014/15

IA / MC

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APPENDIX 1

INTERNAL AUDIT PERFORMANCE INDICATORS 2014/15

| Audit PI No. | Performance Indicators | Target 2013/14 | APR | MAY | JUNE | JULY | AUG | SEPT | OCT | NOV | DEC | JAN | FEB | MAR |
|---------------------|--|-----------------------|------------|------------|-------------|-------------|------------|-------------|------------|------------|------------|------------|------------|------------|
| Aud. 1 | % Planned audits completed to report Stage. | 100% | 3% | 8% | 13% | 19% | 24% | 28% | | | | | | |
| Aud. 2 | % Audits completed within planned time | 100% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | |
| Aud. 3 | No. of working days from completion of fieldwork to issue of draft report | 4 | 1 | 2 | 2 | 2 | 2 | 2 | | | | | | |
| Aud. 4 | Average management response times (working days) | 23 | 4 | 4 | 4 | 11 | 16 | 15 | | | | | | |
| Aud. 5 | No. of working days from receipt of management response to issue of final report | 2 | 1 | 1 | 1 | 1 | 1 | 1 | | | | | | |
| Aud. 6 | Average % level of client satisfaction | 96% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | |
| Aud. 7 | % audit recommendations accepted | 97% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | |
| Aud. 8 | % audit recommendations implemented | 96% | 100% | 100% | 100% | 100% | 100% | 100% | | | | | | |

APPENDIX 2**PLANNED AUDIT ASSIGNMENTS 2014/15**

| WHOLE AUTHORITY ARRANGEMENTS | | |
|--|--------|---------------------|
| PERFORMANCE INDICATORS | HIGH | DRAFT REPORT ISSUED |
| CHIEF EXECUTIVE | | |
| PUBLIC RELATIONS & STRATEGY | | |
| CYNON VALLEY MUSEUM - FOLLOW-UP | HIGH | IN PROGRESS |
| RHONDDA HERITAGE PARK - FOLLOW-UP | HIGH | PLANNED |
| HUMAN RESOURCES | | |
| SICKNESS ABSENCE POLICIES AND PROCEDURES | HIGH | FINAL REPORT ISSUED |
| REGENERATION & PLANNING | | |
| PLANNING SERVICES | HIGH | IN PROGRESS |
| COMMUNITY & CHILDREN'S SERVICES | | |
| ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION | | |
| COMMISSIONING OF THIRD SECTOR | MEDIUM | PLANNED |
| SENSORY SERVICES | MEDIUM | PLANNED |
| INDEPENDENT RESIDENTIAL ESTABLISHMENTS | MEDIUM | PLANNED |
| CHILDREN'S SERVICES | | |
| SPECIAL GUARDIANSHIP ORDERS | HIGH | PLANNED |
| INDEPENDENT REVIEWING OFFICERS | HIGH | FINAL REPORT ISSUED |
| CHILDREN'S DAY CARE SERVICES | MEDIUM | IN PROGRESS |
| EMERGENCY DUTY TEAM | HIGH | PLANNED |
| OUT OF COUNTY PLACEMENTS | HIGH | PLANNED |
| DIRECT SERVICES, BUSINESS & HOUSING | | |
| DIRECT PAYMENTS | HIGH | IN PROGRESS |
| TRANSITION PLANNING | HIGH | IN PROGRESS |
| COMMUNITIES FIRST | HIGH | IN PROGRESS |
| MENTAL HEALTH SERVICES | MEDIUM | PLANNED |

| CORPORATE SERVICES | | |
|---------------------------------------|--------|---------------------|
| CORPORATE ESTATES | | |
| LEGIONELLA MANAGEMENT | MEDIUM | DRAFT REPORT ISSUED |
| DISPOSAL OF LAND & PROPERTY | HIGH | PLANNED |
| CONSTRUCTION PROJECTS - COMPLIANCE | HIGH | DRAFT REPORT ISSUED |
| ASSET MANAGEMENT (C/F) | HIGH | FINAL REPORT ISSUED |
| CUSTOMER CARE & IT | | |
| FIRST RESPONSE SERVICE | HIGH | IN PROGRESS |
| MANAGEMENT AND CONTROL OF I.T ASSETS | HIGH | DRAFT REPORT ISSUED |
| FINANCIAL SERVICES | | |
| BUDGETARY CONTROL | HIGH | PLANNED |
| GENERAL LEDGER & ACCOUNTING | LOW | IN PROGRESS |
| TAXATION | HIGH | PLANNED |
| CAPITAL ACCOUNTING & ASSET REGISTER | HIGH | PLANNED |
| ADMINISTRATION OF TRUST FUNDS | LOW | IN PROGRESS |
| TREASURY MANAGEMENT | MEDIUM | DRAFT REPORT ISSUED |
| INSURANCE | MEDIUM | IN PROGRESS |
| PAYROLL | HIGH | PLANNED |
| CREDITORS | HIGH | FINAL REPORT ISSUED |
| PENSIONS | MEDIUM | PLANNED |
| INCOME, DEBTORS & DEBT RECOVERY | HIGH | PLANNED |
| HOUSING BENEFITS | HIGH | IN PROGRESS |
| COUNCIL TAX | HIGH | IN PROGRESS |
| NDR | HIGH | IN PROGRESS |
| STUDENT AWARDS | LOW | PLANNED |
| LEGAL AND DEMOCRATIC SERVICES | | |
| LEGAL SERVICES - CHILDCARE | HIGH | FINAL REPORT ISSUED |
| PROCUREMENT | | |
| CONTRACT PROCEDURE RULES - COMPLIANCE | HIGH | PLANNED |

| EDUCATION & LIFELONG LEARNING | | |
|--|--------|---------------------|
| ACCESS & ENGAGEMENT & INCLUSION | | |
| EDUCATION OTHER THAN AT SCHOOL | HIGH | DRAFT REPORT ISSUED |
| PUPIL ABSENTEEISM | HIGH | FINAL REPORT ISSUED |
| SERVICES TO YOUNG PEOPLE | HIGH | PLANNED |
| MUSIC SERVICE | MEDIUM | DRAFT REPORT ISSUED |
| SCHOOLS & COMMUNITY | | |
| CATERING SERVICES | MEDIUM | FINAL REPORT ISSUED |
| SCHOOLS | | |
| PRIMARY SCHOOL SELF ASSESSMENT | MEDIUM | DRAFT REPORT ISSUED |
| CWMBACH COMMUNITY PRIMARY | MEDIUM | PLANNED |
| BODRINGALLT PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| CAEGARW PRIMARY SCHOOL | MEDIUM | PLANNED |
| CAPCOCH PRIMARY SCHOOL | MEDIUM | PLANNED |
| CARADOG PRIMARY SCHOOL | MEDIUM | PLANNED |
| CWMDAR PRIMARY SCHOOL | MEDIUM | PLANNED |
| CWMLAI PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| DARRENLAS PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| GELLI PRIMARY | MEDIUM | PLANNED |
| GWAUNCELYN PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| HAWTHORN PRIMARY | MEDIUM | PLANNED |
| HIRWAUN PRIMARY | MEDIUM | PLANNED |
| LLANILLTUD FAERDREF PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| LLWYNCRWN PRIMARY SCHOOL | MEDIUM | PLANNED |
| LLWYNPIA PRIMARY SCHOOL | MEDIUM | FINAL REPORT ISSUED |
| MISKIN PRIMARY SCHOOL | MEDIUM | PLANNED |
| PARC PRIMARY SCHOOL | MEDIUM | PLANNED |
| PARCLEWIS PRIMARY SCHOOL | MEDIUM | PLANNED |
| PENRHIWCEIBER PRIMARY SCHOOL | MEDIUM | PLANNED |
| PENTRE PRIMARY SCHOOL | MEDIUM | PLANNED |
| PENYGAWSI PRIMARY SCHOOL | MEDIUM | PLANNED |
| PERTHCELYN COMMUNITY PRIMARY | MEDIUM | PLANNED |
| PONTYGWAITH PRIMARY | MEDIUM | PLANNED |
| RHIGOS PRIMARY SCHOOL | MEDIUM | PLANNED |
| TON JUNIOR SCHOOL | MEDIUM | PLANNED |
| TONYSGUBORIAU PRIMARY | MEDIUM | PLANNED |

| | | |
|---------------------------------------|--------|---------------------|
| TREALAW PRIMARY SCHOOL | MEDIUM | PLANNED |
| WILLIAMSTOWN PRIMARY SCHOOL | MEDIUM | PLANNED |
| YGG ABERCYNON | MEDIUM | PLANNED |
| YGG ABERDAR | MEDIUM | PLANNED |
| YGG GARTH OLWG | MEDIUM | PLANNED |
| DCELLS | HIGH | PLANNED |
| FERNDALE COMMUNITY SCHOOL | HIGH | FINAL REPORT ISSUED |
| YG RHYDYWAUN | HIGH | FINAL REPORT ISSUED |
| YG LLANHARI | HIGH | PLANNED |
| HAWTHORN HIGH | HIGH | PLANNED |
| TONYREFAIL COMPREHENSIVE SCHOOL (F/P) | HIGH | FINAL REPORT ISSUED |
| Y PANT COMPREHENSIVE SCHOOL (F/P) | HIGH | FINAL REPORT ISSUED |
| ABERDARE NEW SCHOOL | MEDIUM | IN PROGRESS |
| SAFEGUARDING DBS CHECKS | HIGH | IN PROGRESS |
| YSGOL HEN FELIN | MEDIUM | DRAFT REPORT ISSUED |
| YSGOL TY COCH | MEDIUM | DRAFT REPORT ISSUED |
| MAESGWYN SPECIAL SCHOOL | MEDIUM | PLANNED |
| PARK LANE SPECIAL SCHOOL | MEDIUM | PLANNED |
| SMALL GRANT CLAIMS | | |
| POST 16 GRANT | MEDIUM | PLANNED |
| YOUTH SERVICE REVENUE GRANT | LOW | PLANNED |
| BREAKFAST CLUB GRANTS | LOW | PLANNED |

| ENVIRONMENTAL SERVICES | | |
|--|--------|---------------------|
| HIGHWAYS, TRANSPORTATION & STRATEGIC PROJECTS | | |
| PARKING SERVICES | MEDIUM | FINAL REPORT ISSUED |
| SKIPS & SCAFFOLDING | MEDIUM | DRAFT REPORT ISSUED |
| ROAD SAFETY | MEDIUM | DRAFT REPORT ISSUED |
| TRAFFIC MANAGEMENT | MEDIUM | PLANNED |
| LEISURE, CULTURE & TOURISM | | |
| CULTURAL SERVICES | MEDIUM | PLANNED |
| LEISURE ESTABLISHMENT REVIEW - RHONDDA | MEDIUM | FINAL REPORT ISSUED |
| LEISURE ESTABLISHMENT REVIEW - CYNON | MEDIUM | PLANNED |
| LEISURE ESTABLISHMENT REVIEW - TAF | MEDIUM | PLANNED |
| PUBLIC HEALTH AND PROTECTION | | |
| BEREAVEMENT SERVICES | LOW | PLANNED |
| LLWYDCOED CREMATORIUM | LOW | FINAL REPORT ISSUED |
| COMMUNITY SAFETY | MEDIUM | PLANNED |
| LICENSING | MEDIUM | IN PROGRESS |
| UTILISATION OF VEHICLES | HIGH | IN PROGRESS |
| REGISTRATION SERVICES | MEDIUM | PLANNED |
| STREETCARE | | |
| FUEL MANAGEMENT & MONITORING | HIGH | DRAFT REPORT ISSUED |
| COMMUNITY RECYCLING CENTRES - TRADE USE | HIGH | IN PROGRESS |
| TRADE WASTE | MEDIUM | PLANNED |
| WASTE MANAGEMENT | HIGH | PLANNED |
| CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE | | |
| CSC - PAYROLL | HIGH | PLANNED |
| CSC - CREDITORS | HIGH | PLANNED |
| CSC - DEBTORS | HIGH | PLANNED |
| CSC - GENERAL LEDGER | LOW | IN PROGRESS |
| AMGEN | | |
| CREDITORS | HIGH | PLANNED |
| DEBTORS | HIGH | PLANNED |
| PAYROLL | HIGH | PLANNED |
| GENERAL LEDGER | LOW | IN PROGRESS |

