

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

AUDIT COMMITTEE

Minutes of the meeting of the Audit Committee held at the County Borough Council Offices, The Pavilions, Cambrian Park, Clydach Vale on Tuesday, 16 December 2014 at 5 p.m.

Present:

R.Hull – in the Chair

County Borough Councillors

(Mrs) A.Calvert	P.Wasley
C.Davies	E.Webseter
(Mrs) S.J.Jones	C.J.Willis
R.W.Smith	

Officers in Attendance

Mr.P.Griffiths – Service Director, Performance & Improvement
Mr.A.Wilkins – Head of Legal Democratic & Corporate
Mr.M.Crumbie – Operational Audit Manager

Wales Audit Office

Mr.J.Saunders

37 APOLOGIES FOR ABSENCE

Apologies for absence were received from County Borough Councillors L.M.Adams, S.Bradwick, J.Bunnage, M.Griffiths, S.Lloyd, B.Stephens, M.J.Watts and W.D.Weeks.

38 DECLARATIONS OF INTEREST

In accordance with the Code of Conduct, County Borough Councillor (Mrs) A.Calvert declared a personal interest in respect of agenda item no. 3(a) – Progress against the 2014/15 Audit Plan stating “I am a Governor at Capcoch Primary School”.

39 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Audit Committee held on the 30th October 2014.

40 MATTERS ARISING FROM THE MEETING OF THE AUDIT COMMITTEE ON 30 OCTOBER 2014

The Committee was provided with the following oral updates:

- (a) Minute No.35(2) – Finalised Audit Assignments 2014/15 - in relation to school meals, any variances between client/contractor numbers would be identified by Catering Services, investigated and rectified to ensure there is no financial loss to the Council.
- (b) Minute No.35(3) – Finalised Audit Assignments 2014/15 – the rationale for not assigning a “high” priority status to the recommendation relating to the Child Protection Policy at Cwmlai Primary School was provided to the Audit Committee. The School did have a Policy in place but it had not been approved annually by the School’s Governing Body (as required).
- (c) Minute No.35(4) – Finalised Audit Assignments 2014/15 – the Operational Audit Manager informed the Committee that the summary information confirming whether auditees had agreed to implement recommendations made by Internal Audit was provided via Internal Audit Performance Indicator No.7 (% Audit recommendations accepted).
- (d) Minute No.35(5) – Finalised Audit Assignments 2014/15 – the concerns of the Committee in relation to Y Pant Comprehensive School had been referred to the Director, Education & Lifelong Learning. The Operational Audit Manager confirmed that the full Audit Report was due to be presented to the Governing Body of the School in February 2015.
- (e) Minute No.35(6) – Finalised Audit Assignments 2014/15 – the Operational Audit Manager confirmed that schools cannot be mandated to use the Council’s Governor Support Service.
- (f) Minute No.35(7) – Finalised Audit Assignments 2014/15 – a follow-up review of YG Rhydywaun, with special focus on the School Private Fund, would be incorporated within the 2015/16 Internal Audit Plan.
- (g) Minute No.35(9) – Final Audit Assignments 2014/15 – the Operational Audit Manager confirmed that the Internal Audit review presented to the previous Committee which was named ‘Leisure Establishment Review – Rhondda’ should have read ‘Leisure Establishment Review – Taf’. On the matter of ‘Leisure Services’, a Member raised a question in relation to the overall financial viability of Leisure Centres. Whilst the request was not in direct response to a specific audit report presented to the Audit Committee, the Service Director, Performance & Improvement was requested to sign-post the Member to the Council’s Performance report and Scrutiny Exception Reports that provide more information around the performance of services.

REPORTS OF THE GROUP DIRECTOR, CORPORATE AND FRONTLINE SERVICES

41 PROGRESS AGAINST THE 2014/15 AUDIT PLAN

In his report, the Operational Audit Manager provided Members with an updated 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 November 2014.

The Operational Audit Manager informed Members that 100% of the Audit Plan was not anticipated to be completed by 31st March 2015. The Operational Audit Manager added that a review of the outstanding audit assignments was being undertaken, in conjunction with the Wales Audit Office, with the aim of delivering those assignments classified as “HIGH” within the annual Audit Plan. The Operational Audit Manager continued by indicating that the results of this work would assist Audit Committee in forming an opinion on the adequacy of the Council’s internal control arrangements at year end.

Following consideration of the matters before them, Members **RESOLVED** to note the contents of the report.

42 FINALISED AUDIT ASSIGNMENTS 2014/15

In his report, the Operational Audit Manager provided Members with a summary of audit assignments completed between 15th October – 28th November 2014. The report outlined a summary of the reviews undertaken and the audit opinions for each assignments.

The Committee considered the summarised audit assignments in respect of:

- General Ledger & Accounting
- Legionella Management
- Treasury Management
- Fuel Management & Monitoring
- Road Safety
- Performance Indicators

and following a discussion, it was **RESOLVED** to note the report.

**ROGER HULL
CHAIRMAN**

The meeting terminated at 5.45 p.m.