

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

AUDIT COMMITTEE

Minutes of the meeting held at the County Borough Council Offices, The Pavilions, Clydach Vale on Monday, 2 February 2015 at 5.00 p.m.

PRESENT

Mr.R.Hull – in the Chair

County Borough Councillors

L.M.Adams	C.Davies	M.J.Watts
S.Bradwick	M.Griffiths	W.D.Weeks
J.Bunnage	(Mrs) S.J.Jones	C.J.Willis
(Mrs) A.Calvert	R.W.Smith	

In Attendance:

County Borough Councillor M.Webber – Cabinet Member for Council Business & Corporate Affairs

Officers in Attendance:

Mr.C.B.Jones – Service Director, Legal & Democratic Services
Mr.P.Griffiths – Service Director, Performance & Improvement
Mr.M.Crumbie – Operational Audit Manager

Wales Audit Office

Mr.J. Saunders

43 APOLOGIES FOR ABSENCE

Apologies for absence were received from County Borough Councillors S.Lloyd, B.Stephens, P.Wasley and E.Webster.

44 DECLARATIONS OF INTERESTS

The Committee received the following declarations of personal interests from:

- (a) County Borough Councillor S.Bradwick in respect of Agenda Item No.3(a) – Progress Against the 2014/15 Audit Plan – Parking Services - “I pay Rhondda Cynon Taf County Borough Council £10.00 a year for my parking permit. I park in 203 Zone. I have been involved with the new parking zones in my Ward”.
- (b) County Borough Councillor S.Bradwick in respect of Agenda Item No.3(b) – Finalised Audit Assignments 2014/15 – Aberdare Community School - “I

am Chairman of the Governors at Aberdare Community School but the audit report was done before I was elected Chairman”.

45 MINUTES

RESOLVED to approve as a correct record, the minutes of the Audit Committee held on 16 December 2014.

REPORTS OF THE GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

46 PROGRESS AGAINST THE 2014/15 AUDIT PLAN

The report of the Group Director, Corporate and Frontline Services provided the Committee 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 31 December 2014.

Members noted that as at 31 December 2014 60% of the Audit Plan had been completed to draft report stage, the same as that reported at 30 November 2014. The Operational Audit Manager informed the Committee that during December 2014 the Internal Audit Team finalised 10 assignments that were at draft report stage in the previous month and commenced fieldwork on a number of new assignments. Following consideration of the report, it was **RESOLVED** to note the information.

47 FINALISED AUDIT ASSIGNMENTS 2014/15

In his report, the Group Director, Corporate and Frontline Services provided the Committee with a summary of audit assignments completed between 29 November 2014 – 13 January 2015.

The Committee considered the outcomes of the following assignments:

- Corporate & Frontline Services
 - Council Tax
 - Housing Benefits
 - Management and Control of Information Technology Assets
 - Non-Domestic Rates

- Education & Lifelong Learning
 - Aberdare Community School
 - Education Other Than At School
 - Pentre Primary School
 - YGG Abercynon
 - Ysgol Gynradd Gymraeg Garth Olwg
 - Ysgol Hei Felin

and **RESOLVED** –

(1) To note the contents of the report.

- (2) Due to some procedural improvements being required as outlined in the audit review of Housing Benefits, further audit testing to take place in respect of Discretionary Housing Payments and the findings reported back to Audit Committee.
- (3) In response to comments raised by a Member, the Service Director Operational Finance be asked to make contact direct with the Member in question to discuss 'correspondence' that had been received by members of the public, from an organisation other than the Council, requesting details of their benefit entitlements.
- (4) That the Operational Audit Manager be asked to speak with the Housing Benefits Manager to establish whether the method by which applicants are informed of decisions can be varied to take into account their specific health conditions.
- (5) Following Committee's concerns relating to the audit review of Management and Control of Information Technology Assets, especially around the disposal of equipment, a follow-up audit review be included within the audit plan for 2015/16. In addition, the Operational Audit Manager provides an overview, at the next Audit Committee, of what typically happens to items of I.T equipment that is sent for disposal via the Council's appointed contractor.
- (6) That the concerns expressed by Committee Members on the outcome of the audit assignment in relation to 'Education Other Than At School' be brought to the attention of the Director, Education & Lifelong Learning and the Head Teacher at Ty Gwyn.
- (7) That a follow-up audit of the 'Education Other Than at School' service be undertaken in the first quarter of 2015/16. In addition to a follow-up of the recommendations raised within the Internal Audit report, the audit review in 2015/16 to also include a review of the protocols and processes in place across the service.

48 **INTERNAL AUDIT CHARTER**

In his report, the Group Director, Corporate & Frontline Services presented the 2015/16 Internal Audit Charter for the Committee's consideration and approval.

The Operational Audit Manager informed Members that the Internal Audit Charter was the document that defines the purpose, authority and responsibility of the Council's Internal Audit Service and following consideration thereof, it was **RESOLVED** –

- (1) To note the contents of the report.

These minutes are subject to approval as an accurate record at the next meeting of the Audit Committee

- (2) To approve the Internal Audit Charter for 2015/16 as required by Attribute Standard 1000 of the Public Sector Internal Audit Standards.

R.HULL
CHAIRMAN

The meeting terminated at 6.05 p.m.