

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, 23rd March 2015 at 5.00 p.m.

PRESENT

Mr.R.Hull – in the Chair

County Borough Councillors

(Mrs) J.Bunnage	B.Stephens
(Mrs) A.Calvert	M.J.Watts
C.Davies	E.Webster
M.Griffiths	W.D.Weeks
(Mrs) S.J.Jones	C.J.Willis

Officers in Attendance:

Mr.P.J.Lucas – Director, Legal & Democratic Services
Mr.P.Griffiths – Service Director, Performance & Improvement
Mr.M.Crumbie – Operational Audit Manager

Wales Audit Office

Mrs.H.Holt

49 APOLOGIES FOR ABSENCE

Apologies for absence were received from County Borough Councillors L.M.Adams, S.Bradwick, S.Lloyd, R.Smith and P.Wasley.

50 DECLARATIONS OF INTEREST

There were no declarations of interest in matters pertaining to the agenda.

51 MINUTES

RESOLVED to approve as an accurate record, the minutes of the meeting of the Audit Committee held on 2nd February 2015.

52 MATTERS ARISING FROM THE MEETING OF THE AUDIT COMMITTEE ON 2 FEBRUARY 2015

The Committee was provided with the following oral updates:

- (a) Minute No.47(2) – Finalised Audit Assignments 2014-15 – it was confirmed that further audit testing in respect of the administration of applications for Discretionary Housing Payments would take place in the next review of Housing Benefits.
- (b) Minute No.47(3) – Finalised Audit Assignments 2014-15 – following concerns raised at the last Audit Committee in respect of residents receiving letters relating to single person discount for Council Tax, the Member confirmed that he had discussed the matter with the Service Director, Operational Finance and received a satisfactory response..
- (c) Minute No.47(4) – Finalised Audit Assignments 2014-15 – it was confirmed that given the high volume of applications received for Discretionary Housing Payments management did not consider it realistic to feedback the outcome of each application verbally prior to issuing a letter for all applications; however in future each case would be assessed and where felt appropriate by management, applicants would be contacted both verbally and in writing.
- (d) Minute No.47(5) – Finalised Audit Assignments 2014-15 – the Operational Audit Manager confirmed that an audit review of Disposal of Information Technology Assets had been included in the draft 2015-16 Audit Plan. He went on to explain the procedures followed in respect of the disposal of I.T. equipment via the Council’s appointed contractor. Where equipment is deemed as being surplus to requirements, it is recycled in a controlled environment by the Council’s appointed contractor and the refurbished equipment is then offered to residents of Rhondda Cynon Taf under the “Get On Line” scheme.
- (e) Minute No.47(6) & (7) – Finalised Audit Assignments 2014-15 – the concerns expressed by the Committee had been accepted by the Director of Education & Lifelong Learning and the Head Teacher at Ty Gwyn and both welcomed the planned audit review in 2015/16.

REPORTS OF THE GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

53 PROGRESS AGAINST THE 2014-15 AUDIT PLAN

The Committee was provided with an update of 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 28th February 2015.

Members noted that as at 28th February 2015, 70% of the Audit Plan had been completed to report stage which represented 83 audit reviews out of a total of 119 planned for 2014/15. The status of the remaining 36 audit reviews was provided in the report which indicated that 11 planned audits were proposed not to be completed and/or carried forward into 2015/16. It was, therefore, anticipated that the Internal Audit Service would deliver 84% of the Audit Plan by the end of the current financial year.

Following consideration of the report, it was **RESOLVED –**

- (1) To note the report.
- (2) That future reports include details of the anticipated start dates of the planned audit reviews in order to assist Committee Members in monitoring and if necessary, challenging the performance of the Internal Audit Service.

54 FINALISED AUDIT ASSIGNMENTS 2014/15

The Committee was provided with a summary of audit assignments completed between 14th January 2015 and 6th March 2015.

The Committee then considered the outcomes of the following assignments:

Education & Lifelong Learning

- Caegarw Primary
- Caradog Primary
- Cwmbach Primary
- Cwmdar Primary
- Hirwaun Primary
- Maesgwyn School
- Miskin Primary
- Parc Primary
- Park Lane School
- Penygawsi Primary
- Perthcelyn Primary
- Pontygwaith Primary
- Ton Pentre Junior
- Tonysguboriau Primary
- Trealaw Primary
- Williamstown Primary
- Ysgol Ty Coch

and **RESOLVED –**

- (1) To note the contents of the report.
- (2) That a follow-up audit of Maesgwyn School be undertaken in the first quarter of 2015/16 and at its next meeting, the Committee receives further information in respect of the School Clerk's working arrangements at the School and confirmation that the Chair of Governors has received the outcome of the recent audit review.
- (3) To receive information relating to the appointment date of the new Head Teacher at Williamstown Primary School and to confirm whether the

Head Teacher received the necessary training in respect of financial administration when taking the post.

55 DRAFT ANNUAL AUDIT PLAN 2015/16

The Committee was asked to consider the draft Annual Audit Plan for 2015/16, as outlined in the report of the Group Director, Corporate & Frontline Services, which had been compiled in accordance with the Public Sector Internal Audit Standards.

Following consideration of the matter, it was **RESOLVED** –

- (1) To note the contents of the report.
- (2) To agree the adequacy of the draft Annual Audit Plan for 2015/16 having regard to its ability to monitor the adequacy of the risk management framework and the associated control environment of the Council based on the audit reviews set out for the forthcoming year.
- (3) To approve the draft Annual Audit Plan for 2015/16 as outlined in the report.

**R.HULL
CHAIRMAN**

The meeting terminated at 5.55 p.m.