

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2014/15

COMMITTEE:

AUDIT COMMITTEE

23rd March 2015

Item No. 3(a)
Progress against the 2014/15 Audit Plan

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

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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 2014/15, together with performance against targets for the Service up to 28th February 2015.

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 28th February 2015.
- 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** The rolling position in terms of recommendations implemented is provided at **Appendix 3**
- 3.3 At 28th February 2015, 70% of the Audit Plan (**Aud.1**) had been completed to report stage. Table 1 illustrates how the AUD 1 performance indicator compares with previous year's performance as at February:

TABLE 1 – Previous Year’s Performance

	2014/15	2013/14	2012/13
February	70%	69%	60%

3.4 Within the Internal Audit plan for 2014/15 we planned to undertake and complete a total of 119 audit reviews. The percentage of the audit plan completed to report stage as at the end of February 2015 was 70%, which represents 83 reviews. Due to the close proximity of this report to the end of the financial year and also linked to item 5 of the committee’s agenda (draft audit plan for 2015/16), the status for the 36 remaining audit reviews is provided as follows:

18 planned reviews are anticipated to be completed to draft report stage by the end of March 2015

COMMUNITY & CHILDREN'S SERVICES	
CHILDREN'S SERVICES	
EMERGENCY DUTY TEAM	HIGH
OUT OF COUNTY PLACEMENTS	HIGH
SPECIAL GUARDIANSHIP ORDERS	HIGH
PUBLIC HEALTH AND PROTECTION	
UTILISATION OF VEHICLES	HIGH
LEISURE	
LEISURE ESTABLISHMENT REVIEW - CYNON	MEDIUM
LEISURE ESTABLISHMENT REVIEW - TAF	MEDIUM
CORPORATE & FRONTLINE SERVICES	
FINANCIAL SERVICES	
TAXATION	HIGH
CAPITAL ACCOUNTING & ASSET REGISTER	HIGH
INSURANCE	MEDIUM
PAYROLL	HIGH
PENSIONS	MEDIUM
INCOME, DEBTORS & DEBT RECOVERY	HIGH
EDUCATION & LIFELONG LEARNING	
SCHOOLS	
YG LLANHARI	HIGH
SAFEGUARDING DBS CHECKS	HIGH
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE	
CSC – PAYROLL	HIGH
AMGEN	
CREDITORS	HIGH
DEBTORS	HIGH
PAYROLL	HIGH

7 planned audits are proposed to be carried forward into the 2015/16 audit plan

CHIEF EXECUTIVE	
CABINET & PUBLIC RELATIONS	
CULTURAL SERVICES	MEDIUM
COMMUNITY & CHILDREN'S SERVICES	
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION	
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	MEDIUM
DIRECT SERVICES, BUSINESS & HOUSING	
DIRECT PAYMENTS	HIGH
PUBLIC HEALTH AND PROTECTION	
COMMUNITY SAFETY	MEDIUM
REGISTRATION SERVICES	MEDIUM
CORPORATE & FRONTLINE SERVICES	
FINANCIAL SERVICES	
BUDGETARY CONTROL	HIGH
HIGHWAYS & STREETCARE SERVICES	
TRADE WASTE	MEDIUM

11 planned audits are proposed not be completed and/or carried forward into 2015/16

COMMUNITY & CHILDREN'S SERVICES	
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION	
SENSORY SERVICES	MEDIUM
DIRECT SERVICES, BUSINESS & HOUSING	
MENTAL HEALTH SERVICES	MEDIUM
PUBLIC HEALTH AND PROTECTION	
BEREAVEMENT SERVICES	LOW
LICENSING	MEDIUM
CORPORATE & FRONTLINE SERVICES	
CUSTOMER CARE & IT	
FIRST RESPONSE SERVICE	HIGH
FINANCIAL SERVICES	
STUDENT AWARDS	LOW
PROCUREMENT	
CONTRACT PROCEDURE RULES - COMPLIANCE	HIGH
HIGHWAYS & STREETCARE SERVICES	
TRAFFIC MANAGEMENT	MEDIUM
EDUCATION & LIFELONG LEARNING	
ACCESS & ENGAGEMENT & INCLUSION	
SERVICES TO YOUNG PEOPLE	HIGH
SMALL GRANT CLAIMS	
YOUTH SERVICE REVENUE GRANT	LOW
BREAKFAST CLUB GRANTS	LOW

- 3.5 Taking all of the above into consideration I anticipate that the Internal Audit Service will deliver 84% of the audit plan by the end of the financial year 2014/15. The reasons for proposing to cancel the 11 planned audits will be included in the Internal Audit Annual Report for 2014/15. This is scheduled to be reported to committee in May 2015.

4. SUMMARY

- 4.1 It is projected that 84% of the 2014/15 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 2014 and March 2015.

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

23rd March 2015

Report of the Group Director, Corporate & Frontline Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

3. 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 2014/15	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%	35%	60%	60%	63%	70%	
Aud. 2	% Audits completed within Planned time	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	2	2	2	2	2	2	3	3	3	3	
Aud. 4	Average Management Response times (working days)	23	4	4	4	11	16	15	16	17	18	17	18	
Aud. 5	No. of working days from receipt of management response to issue of final report	2	1	1	1	1	1	1	1	1	1	1	1	
Aud. 6	Average % level of Client Satisfaction	96%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Aud. 7	% Audit Recommendations Accepted	97%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Aud. 8	% Audit Recommendations Implemented	96%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	

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

WHOLE AUTHORITY ARRANGEMENTS		
PERFORMANCE INDICATORS	HIGH	FINAL REPORT
CHIEF EXECUTIVE		
CABINET & PUBLIC RELATIONS		
CYNON VALLEY MUSEUM - FOLLOW-UP	HIGH	DRAFT REPORT
RHONDDA HERITAGE PARK - FOLLOW-UP	HIGH	DRAFT REPORT
CULTURAL SERVICES	MEDIUM	PLANNED
HUMAN RESOURCES		
SICKNESS ABSENCE POLICIES AND PROCEDURES	HIGH	FINAL REPORT
REGENERATION & PLANNING		
PLANNING SERVICES	HIGH	DRAFT REPORT
LEGAL AND DEMOCRATIC SERVICES		
LEGAL SERVICES - CHILDCARE	HIGH	FINAL REPORT
COMMUNITY & CHILDREN'S SERVICES		
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION		
COMMISSIONING OF THIRD SECTOR	MEDIUM	DRAFT REPORT
SENSORY SERVICES	MEDIUM	PLANNED
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	MEDIUM	PLANNED
CHILDREN'S SERVICES		
SPECIAL GUARDIANSHIP ORDERS	HIGH	PLANNED
INDEPENDENT REVIEWING OFFICERS	HIGH	FINAL REPORT
CHILDREN'S DAY CARE SERVICES	MEDIUM	DRAFT REPORT
EMERGENCY DUTY TEAM	HIGH	IN PROGRESS
OUT OF COUNTY PLACEMENTS	HIGH	IN PROGRESS
DIRECT SERVICES, BUSINESS & HOUSING		
DIRECT PAYMENTS	HIGH	PLANNED
TRANSITION PLANNING	HIGH	DRAFT REPORT
COMMUNITIES FIRST	HIGH	DRAFT REPORT
MENTAL HEALTH SERVICES	MEDIUM	PLANNED
PUBLIC HEALTH AND PROTECTION		
BEREAVEMENT SERVICES	LOW	PLANNED
LLWYDCOED CREMATORIUM	LOW	FINAL REPORT
COMMUNITY SAFETY	MEDIUM	PLANNED
LICENSING	MEDIUM	PLANNED
UTILISATION OF VEHICLES	HIGH	IN PROGRESS
REGISTRATION SERVICES	MEDIUM	PLANNED
LEISURE		
LEISURE ESTABLISHMENT REVIEW - RHONDDA	MEDIUM	FINAL REPORT
LEISURE ESTABLISHMENT REVIEW - CYNON	MEDIUM	IN PROGRESS
LEISURE ESTABLISHMENT REVIEW - TAF	MEDIUM	IN PROGRESS

CORPORATE & FRONTLINE SERVICES		
CORPORATE ESTATES		
LEGIONELLA MANAGEMENT	MEDIUM	FINAL REPORT
DISPOSAL OF LAND & PROPERTY	HIGH	DRAFT REPORT
CONSTRUCTION PROJECTS - COMPLIANCE	HIGH	DRAFT REPORT
ASSET MANAGEMENT (C/F)	HIGH	FINAL REPORT
CUSTOMER CARE & IT		
FIRST RESPONSE SERVICE	HIGH	PLANNED
MANAGEMENT AND CONTROL OF I.T ASSETS	HIGH	FINAL REPORT
FINANCIAL SERVICES		
BUDGETARY CONTROL	HIGH	PLANNED
GENERAL LEDGER & ACCOUNTING	LOW	FINAL REPORT
TAXATION	HIGH	IN PROGRESS
CAPITAL ACCOUNTING & ASSET REGISTER	HIGH	IN PROGRESS
ADMINISTRATION OF TRUST FUNDS	LOW	FINAL REPORT
TREASURY MANAGEMENT	MEDIUM	FINAL REPORT
INSURANCE	MEDIUM	IN PROGRESS
PAYROLL	HIGH	IN PROGRESS
CREDITORS	HIGH	FINAL REPORT
PENSIONS	MEDIUM	IN PROGRESS
INCOME, DEBTORS & DEBT RECOVERY	HIGH	IN PROGRESS
HOUSING BENEFITS	HIGH	FINAL REPORT
COUNCIL TAX	HIGH	FINAL REPORT
NDR	HIGH	FINAL REPORT
STUDENT AWARDS	LOW	PLANNED
PROCUREMENT		
CONTRACT PROCEDURE RULES - COMPLIANCE	HIGH	PLANNED
HIGHWAYS & STREETCARE SERVICES		
PARKING SERVICES	MEDIUM	FINAL REPORT
SKIPS & SCAFFOLDING	MEDIUM	FINAL REPORT
ROAD SAFETY	MEDIUM	FINAL REPORT
TRAFFIC MANAGEMENT	MEDIUM	PLANNED
FUEL MANAGEMENT & MONITORING	HIGH	FINAL REPORT
COMMUNITY RECYCLING CENTRES - TRADE USE	HIGH	DRAFT REPORT
TRADE WASTE	MEDIUM	PLANNED
WASTE MANAGEMENT	HIGH	FINAL REPORT

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

YG LLANHARI	HIGH	IN PROGRESS
HAWTHORN HIGH	HIGH	DRAFT REPORT
TONYREFAIL COMPREHENSIVE SCHOOL (F/P)	HIGH	FINAL REPORT
Y PANT COMPREHENSIVE SCHOOL (F/P)	HIGH	FINAL REPORT
ABERDARE COMMUNITY SCHOOL	HIGH	FINAL REPORT
SAFEGUARDING DBS CHECKS	HIGH	IN PROGRESS
YSGOL HEN FELIN	MEDIUM	FINAL REPORT
YSGOL TY COCH	MEDIUM	FINAL REPORT
MAESGWYN SPECIAL SCHOOL	MEDIUM	FINAL REPORT
PARK LANE SPECIAL SCHOOL	MEDIUM	FINAL REPORT
SMALL GRANT CLAIMS		
POST 16 GRANT	MEDIUM	FINAL REPORT
YOUTH SERVICE REVENUE GRANT	LOW	PLANNED
BREAKFAST CLUB GRANTS	LOW	PLANNED

CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE		
CSC - PAYROLL	HIGH	IN PROGRESS
CSC - CREDITORS	HIGH	DRAFT REPORT
CSC - DEBTORS	HIGH	DRAFT REPORT
CSC - GENERAL LEDGER	LOW	DRAFT REPORT
AMGEN		
CREDITORS	HIGH	IN PROGRESS
DEBTORS	HIGH	IN PROGRESS
PAYROLL	HIGH	IN PROGRESS
GENERAL LEDGER	LOW	FINAL REPORT

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APPENDIX 3

STATUS SUMMARY OF AGREED RECOMMENDATIONS

CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	5	0	0
Number of MEDIUM Recs	STATUS		
4	Implemented	Overdue / Outstanding	Target Date in the Future
	4	0	0
Number of LOW Recs	STATUS		
1	Implemented	Overdue / Outstanding	Target Date in the Future
	1	0	0

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
1	Implemented	Overdue / Outstanding	Target Date in the Future
	1	0	0
Number of MEDIUM Recs	STATUS		
13	Implemented	Overdue / Outstanding	Target Date in the Future
	12	0	1
Number of LOW Recs	STATUS		
25	Implemented	Overdue / Outstanding	Target Date in the Future
	21	0	4

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
14	Implemented	Overdue / Outstanding	Target Date in the Future
	12	0	2
Number of MEDIUM Recs	STATUS		
39	Implemented	Overdue / Outstanding	Target Date in the Future
	29	0	10
Number of LOW Recs	STATUS		
20	Implemented	Overdue / Outstanding	Target Date in the Future
	18	0	2

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
14	Implemented	Overdue / Outstanding	Target Date in the Future
	12	0	2
Number of MEDIUM Recs	STATUS		
129	Implemented	Overdue / Outstanding	Target Date in the Future
	112	0	17
Number of LOW Recs	STATUS		
117	Implemented	Overdue / Outstanding	Target Date in the Future
	104	0	13