

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2015/16

COMMITTEE:

AUDIT COMMITTEE

7th September 2015

Item No. 6
Internal Audit Performance

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

1.1 This report provides the performance information in respect of the Internal Audit Service up to 31st July 2015.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Review the information contained within the report and seek clarity and explanation where there are areas of concern.

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 sets out details of the performance of Internal Audit between 1st April 2015 and 31st July 2015.

3.2 The audit plan is provided at **Appendix 1** and includes the status of each planned audit review along with the quarter in which the audit is/was planned to commence. **Appendix 2** provides detailed performance information for each review that has commenced (i.e. In Progress, Draft/Final Report Issued). **Appendix 3** provides a summary of the status of all recommendations made by the Internal Audit Service, categorised under the relevant Service Group of the Council.

- 3.3 At 31st July 2015, 21% of the Audit Plan had been completed to report stage. Table 1 illustrates how the percentage of the audit plan completed to report stage compares with previous financial years:

TABLE 1 – Previous Year’s Performance

	2015/16	2014/15	2013/14
July	21%	19%	23%

4. SUMMARY

- 4.1 Monitoring the performance of Internal Audit is a key responsibility for Audit Committee. This report provides Audit Committee with detailed information with which the performance of the service can be reviewed and scrutinised.

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

7th September 2015

Report of the Group Director, Corporate & Frontline Services

Author: Marc Crumby (Operational Audit Manager).

Item

File Ref:

6. Internal Audit Performance

IA / MC

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Appendix 1 - Monitoring the Internal Audit Plan 2015/16

	PRIORITY	PLANNED QTR	STATUS
CHIEF EXECUTIVE			
<u>CABINET OFFICE & PUBLIC RELATIONS</u>			
HERITAGE SERVICE	Medium	QTR 2	Planned
THEATRES	Medium	QTR 2	In Progress
<u>HUMAN RESOURCES</u>			
SICKNESS ABSENCE POLICIES AND PROCEDURES	High	QTR 1	Draft Report Issued
<u>REGENERATION & PLANNING</u>			
VIBRANT AND VIABLE PLACES	High	QTR 4	Planned
<u>LEGAL AND DEMOCRATIC SERVICES</u>			
ELECTORAL REGISTRATION SERVICES	Medium	QTR 2	Planned
COMMUNITY & CHILDREN'S SERVICES			
<u>ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION</u>			
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	Medium	QTR 2	Planned
DIRECT PAYMENTS	High	QTR 2	Planned
MASH - ADULT SERVICES	High	QTR 3	Planned
<u>CHILDREN'S SERVICES</u>			
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	QTR 4	Planned
MASH - CHILDREN'S SERVICES	High	QTR 4	Planned
PREVENTION SERVICES	High	QTR 2	Planned
<u>DIRECT SERVICES, BUSINESS & HOUSING</u>			
COMMUNITIES FIRST	High	QTR 2	Planned
HOMELESSNESS - COMMUNITY HOUSING REGISTER	High	QTR 4	Planned
RESIDENTIAL CARE	Medium	QTR 1	In Progress

	PRIORITY	PLANNED QTR	STATUS
COMMUNITY EQUIPMENT SERVICE	Medium	QTR 2	Planned
<u>PUBLIC HEALTH AND PROTECTION</u>			
LLWYDCOED CREMATORIUM	Low	QTR 2	In Progress
REGISTRATION SERVICES	Medium	QTR 3	Planned
CRIMINAL REMEDY ORDERS	High	QTR 3	Planned
SUBSTANCE MISUSE	High	QTR 3	Planned
SEXUAL ABUSE & DOMESTIC VIOLENCE	High	QTR 4	Planned
LEISURE ESTABLISHMENT SYSTEMS REVIEW	Medium	QTR 2	Planned
CORPORATE & FRONTLINE SERVICES			
<u>CORPORATE ESTATES</u>			
ENERGY MANAGEMENT	High	QTR 2	Planned
BUILDING MAINTENANCE	High	QTR 2	Planned
<u>CUSTOMER CARE & IT</u>			
MANAGEMENT AND CONTROL OF I.T ASSETS	High	QTR 2	Planned
<u>FINANCIAL SERVICES</u>			
BUDGETARY CONTROL	High	QTR 3	Planned
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	Planned
TAXATION	High	QTR 3	Planned
CAPITAL ACCOUNTING & ASSET REGISTER	High	QTR 3	Planned
ADMINISTRATION OF TRUST FUNDS	Low	QTR 3	Planned
TREASURY MANAGEMENT	Medium	QTR 3	Planned
PAYROLL	High	QTR 3	Planned
CREDITORS	High	QTR 3	Planned
PENSIONS	Medium	QTR 3	Planned
INCOME, DEBTORS & DEBT RECOVERY	High	QTR 3	Planned

	PRIORITY	PLANNED QTR	STATUS
HOUSING BENEFITS	High	QTR 3	Planned
COUNCIL TAX	High	QTR 3	Planned
NDR	High	QTR 3	Planned
<u>FRONTLINE SERVICES - HIGHWAYS AND STREETCARE</u>			
WASTE MANAGEMENT	High	QTR 4	Planned
FLEET MANAGEMENT AND MAINTENANCE	High	QTR 1	Draft Report Issued
HIGHWAYS MAINTENANCE	High	QTR 2	Planned
RECYCLING - AWARENESS AND ENFORCEMENT	High	QTR 2	Planned
<u>GRANT CLAIMS</u>			
GRANT CLAIMS 2015/16	Low	QTR 1	Planned
EDUCATION & LIFELONG LEARNING			
<u>ACCESS & ENGAGEMENT & INCLUSION</u>			
EDUCATION OTHER THAN AT SCHOOL	High	QTR 1	Final Report Issued
ATTENDANCE	High	QTR 4	Planned
<u>SCHOOLS & COMMUNITY</u>			
DCELLS	High	QTR 3	Planned
SAFEGUARDING DBS CHECKS	High	QTR 4	Planned
DATA MANAGEMENT	High	QTR 1	In Progress
FRAMEWORK FOR EXCELLENCE IN TEACHING	High	QTR 4	Planned
EMPLOYMENT STATUS	High	QTR 1	In Progress
<u>PRIMARY SCHOOLS</u>			
ALAW PRIMARY SCHOOL	Medium	QTR 3	Planned
CILFYNYDD PRIMARY SCHOOL	Medium	QTR 3	Planned
COEDPENMAEN PRIMARY SCHOOL	Medium	QTR 3	Planned
CRAIG YR HESG PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
CWMAMAN INFANTS SCHOOL	Medium	QTR 3	Planned

	PRIORITY	PLANNED QTR	STATUS
CYMMER JUNIOR SCHOOL	Medium	QTR 3	Planned
DOLAU PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
FFYNON TAF PRIMARY SCHOOL	Medium	QTR 3	Planned
LLANHARAN PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
MAERDY COMMUNITY PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
MAES Y COED PRIMARY SCHOOL	Medium	QTR 1	Draft Report Issued
MAES Y BRYN PRIMARY SCHOOL	Medium	QTR 1	Draft Report Issued
PENDERYN COMMUNITY PRIMARY SCHOOL	Medium	QTR 2	Draft Report Issued
PENGEULAN PRIMARY SCHOOL	Medium	QTR 1	Draft Report Issued
PENYGRAIG INFANTS SCHOOL	Medium	QTR 1	Final Report Issued
PENYGRAIG JUNIOR SCHOOL	Medium	QTR 1	Final Report Issued
PENYREGLYN COMMUNITY PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
PONTYCLUN PRIMARY SCHOOL	Medium	QTR 1	Draft Report Issued
ST MARGARET'S CATHOLIC PRIMARY SCHOOL	Medium	QTR 3	Planned
TYLORSTOWN PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
YNYSWEN INFANTS SCHOOL	Medium	QTR 3	Planned
YGG BODRINGALLT	Medium	QTR 1	Final Report Issued
YGG EVAN JAMES	Medium	QTR 3	Planned
YGG LLYN Y FORWYN	Medium	QTR 3	Planned
YGG TONYREFAIL	Medium	QTR 1	Final Report Issued
YGG YNYSWEN	Medium	QTR 3	Planned
YSGOL YR EOS	Medium	QTR 3	Planned
CEFN PRIMARY SCHOOL	Medium	QTR 3	Planned
LLANTRISANT PRIMARY SCHOOL	Medium	QTR 3	Planned
YNYSHIR PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued
YGG LLWYNCELYN	Medium	QTR 3	Planned

	PRIORITY	PLANNED QTR	STATUS
YGG PONT SION NORTON	Medium	QTR 3	Planned
<u>S.E.N. SCHOOLS</u>			
MAESGWYN SCHOOL	High	QTR 1	Draft Report Issued
<u>SECONDARY SCHOOLS</u>			
ABERDARE COMMUNITY SCHOOL	High	QTR 4	Planned
YG RHYDYWAUN	High	QTR 1	Final Report Issued
MOUNTAIN ASH COMPREHENSIVE SCHOOL	High	QTR 4	Planned
TREORCHY COMPREHENSIVE SCHOOL	High	QTR 4	Planned
TONYPANDY COMMUNITY COLLEGE	High	QTR 4	Planned
YSGOL GYFUN Y CYMER	High	QTR 4	Planned
PONTYPRIDD HIGH SCHOOL	High	QTR 4	Planned
BRYN CELYNNOG COMPREHENSIVE SCHOOL	High	QTR 2	Planned
ST JOHN BAPTIST CIW HIGH SCHOOL	High	QTR 1	Draft Report Issued
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned
<u>SMALL GRANT CLAIMS</u>			
POST 16 GRANT	High	QTR 4	Planned
WHOLE AUTHORITY ARRANGEMENTS			
<u>WHOLE AUTHORITY ARRANGEMENTS</u>			
PERFORMANCE INDICATORS	High	QTR 1	In Progress
AMGEN			
<u>AMGEN</u>			
CREDITORS	Medium	QTR 3	Planned
DEBTORS	Medium	QTR 3	Planned
PAYROLL	Medium	QTR 3	Planned
GENERAL LEDGER	Low	QTR 3	Planned
MANAGEMENT OF RECYCLATE	High	QTR 2	Planned

	PRIORITY	PLANNED QTR	STATUS
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE			
<u>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</u>			
CSC - PAYROLL	Medium	QTR 3	Planned
CSC - CREDITORS	Medium	QTR 3	Planned
CSC - DEBTORS	Medium	QTR 3	Planned
CSC - GENERAL LEDGER	Low	QTR 3	Planned

Appendix 2 - Monitoring the Performance of Individual Audits

Audit Name	Status	Fieldwork start date	Fieldwork end date	Date draft report issued	Total days: End of fieldwork to issue of draft report	Date: Management response	Timeliness of management response	Date: Final report	Days between Management response and issuing final report
THEATRES	In Progress	05/08/2015			N/A		N/A		N/A
SICKNESS ABSENCE POLICIES & PROCEDURES	Draft Report Issued	02/06/2015	13/07/2015	21/07/2015	8		N/A		N/A
RESIDENTIAL CARE	In Progress	09/07/2015			N/A		N/A		N/A
LLWYDCOED CREMATORIUM	In Progress	28/07/2015	31/07/2015	17/08/2015	17		N/A		N/A
FLEET MANAGEMENT AND MAINTENANCE	Draft Report Issued	01/06/2015	14/07/2015	16/07/2015	2		N/A		N/A
EDUCATION OTHER THAN AT SCHOOL	Final Report Issued	02/06/2015	26/06/2015	30/06/2015	4	07/07/2015	7	07/07/2015	0
DATA MANAGEMENT	In Progress	05/06/2015			N/A		N/A		N/A
EMPLOYMENT STATUS	In Progress	20/05/2015			N/A		N/A		N/A
CRAIG YR HESG PRIMARY SCHOOL	Final Report Issued	27/04/2015	30/04/2015	14/05/2015	14	23/06/2015	40	23/06/2015	0

Audit Name	Status	Fieldwork start date	Fieldwork end date	Date draft report issued	Total days: End of fieldwork to issue of draft report	Date: Management response	Timeliness of management response	Date: Final report	Days between Management response and issuing final report
DOLAU PRIMARY SCHOOL	Final Report Issued	07/05/2015	18/05/2015	21/05/2015	3	04/06/2015	14	04/06/2015	0
LLANHARAN PRIMARY SCHOOL	Final Report Issued	20/04/2015	30/04/2015	06/05/2015	6	03/06/2015	28	05/06/2015	2
MAERDY COMMUNITY PRIMARY SCHOOL	Final Report Issued	15/05/2015	15/05/2015	03/06/2015	19	05/06/2015	2	05/06/2015	0
MAES Y COED PRIMARY SCHOOL	Draft Report Issued	08/06/2015	30/06/2015	07/07/2015	7		N/A		N/A
MAES Y BRYN PRIMARY SCHOOL	Draft Report Issued	25/06/2015	03/07/2015	15/07/2015	12		N/A		N/A
PENDERYN COMMUNITY PRIMARY SCHOOL	Draft Report Issued	13/07/2015	16/07/2015	31/07/2015	15		N/A		N/A
PENGEULAN PRIMARY SCHOOL	Draft Report Issued	18/06/2015	03/07/2015	08/07/2015	5		N/A		N/A
PENYGRAIG INFANTS SCHOOL	Final Report Issued	23/04/2015	12/05/2015	14/05/2015	2	10/06/2015	27	10/06/2015	0
PENYGRAIG JUNIOR SCHOOL	Final Report Issued	01/05/2015	05/05/2015	20/05/2015	15	26/06/2015	37	26/06/2015	0

Audit Name	Status	Fieldwork start date	Fieldwork end date	Date draft report issued	Total days: End of fieldwork to issue of draft report	Date: Management response	Timeliness of management response	Date: Final report	Days between Management response and issuing final report
PENYRENGLYN COMMUNITY PRIMARY SCHOOL	Final Report Issued	11/06/2015	24/06/2015	30/06/2015	6	16/07/2015	16	16/07/2015	0
PONTYCLUN PRIMARY SCHOOL	Draft Report Issued	03/06/2015	10/06/2015	24/06/2015	14		N/A		N/A
TYLORSTOWN PRIMARY SCHOOL	Final Report Issued	03/06/2015	22/06/2015	25/06/2015	3	01/07/2015	6	03/07/2015	2
YGG BODRINGALLT	Final Report Issued	30/04/2015	08/05/2015	09/06/2015	32	17/06/2015	8	23/06/2015	6
YGG TONYREFAIL	Final Report Issued	11/06/2015	12/06/2015	24/06/2015	12	17/07/2015	23	24/07/2015	7
YNYSHIR PRIMARY SCHOOL	Final Report Issued	28/04/2015	05/05/2015	15/05/2015	10	09/06/2015	25	10/06/2015	1
MAESGWYN SCHOOL	Draft Report Issued	24/06/2015	24/06/2015	29/06/2015	5		N/A		N/A
YG RHYDYWAUN	Final Report Issued	23/06/2015	07/07/2015	08/07/2015	5	27/07/2015	19	27/07/2015	0
ST JOHN BAPTIST CIW HIGH SCHOOL	Draft Report Issued	08/07/2015	10/07/2015	29/07/2015	19		N/A		N/A
PERFORMANCE INDICATORS	In Progress	05/06/2015			N/A		N/A		N/A

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Appendix 3 - Monitoring the Status of 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		
13	Implemented	Overdue / Outstanding	Target Date in the Future
	10	0	3
Number of LOW Recs	STATUS		
17	Implemented	Overdue / Outstanding	Target Date in the Future
	4	1	12

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
4	Implemented	Overdue / Outstanding	Target Date in the Future
	1	1	2
Number of MEDIUM Recs	STATUS		
40	Implemented	Overdue / Outstanding	Target Date in the Future
	35	3	2
Number of LOW Recs	STATUS		
48	Implemented	Overdue / Outstanding	Target Date in the Future
	38	5	5

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
16	Implemented	Overdue / Outstanding	Target Date in the Future
	14	1	1
Number of MEDIUM Recs	STATUS		
43	Implemented	Overdue / Outstanding	Target Date in the Future
	32	1	10
Number of LOW Recs	STATUS		
20	Implemented	Overdue / Outstanding	Target Date in the Future
	19	1	0

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
29	Implemented	Overdue / Outstanding	Target Date in the Future
	22	3	4
Number of MEDIUM Recs	STATUS		
241	Implemented	Overdue / Outstanding	Target Date in the Future
	213	10	18
Number of LOW Recs	STATUS		
220	Implemented	Overdue / Outstanding	Target Date in the Future
	196	4	20

WHOLE AUTHORITY ARRANGEMENTS

Number of HIGH Recs	STATUS		
2	Implemented	Overdue / Outstanding	Target Date in the Future
	2	0	0
Number of MEDIUM Recs	STATUS		
2	Implemented	Overdue / Outstanding	Target Date in the Future
	2	0	0
Number of LOW Recs	STATUS		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0

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