

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2015/16

COMMITTEE:

AUDIT COMMITTEE

26th October 2015

Item No. 5
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 the end of September 2015.

2. RECOMMENDATIONS

It is recommended that Members:

2.1 Review the information contained within the report and identify whether there are any areas where specific issues are 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 provides details of the performance of Internal Audit between 1st April 2015 and 30th September 2015.

3.2 The audit plan is provided at **Appendix 1** and includes the status of each planned audit review, the quarter in which the audit is/was planned to commence and incorporates the detailed performance information for each Internal Audit review. **Appendix 2** provides a summary of the status of all recommendations made by the Internal Audit Service, grouped under the relevant service of the Council.

3.3 At 30th September 2015, 31% 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
September	31%	28%	33%

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

26th October 2015

Report of the Group Director, Corporate & Frontline Services

Author: Marc Crumbie (Operational Audit Manager).

Item

File Ref:

4. Internal Audit Performance

IA / MC

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Appendix 1 - Monitoring the Internal Audit Plan 2015/16

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
CHIEF EXECUTIVE											
CABINET OFFICE & PUBLIC RELATIONS											
HERITAGE SERVICE	Medium	QTR 2	Planned				0		0		0
THEATRES	Medium	QTR 2	Final Report Issued	05/08/2015	13/08/2015	19/08/2015	6	27/08/2015	8	02/09/2015	6
HUMAN RESOURCES											
SICKNESS ABSENCE POLICIES AND PROCEDURES	High	QTR 1	Final Report Issued	02/06/2015	13/07/2015	21/07/2015	8	24/08/2015	34	01/09/2015	8
REGENERATION & PLANNING											
VIBRANT AND VIABLE PLACES	High	QTR 4	Planned				0		0		0
LEGAL AND DEMOCRATIC SERVICES											
ELECTORAL REGISTRATION SERVICES	Medium	QTR 4	Planned				0		0		0
COMMUNITY & CHILDREN'S SERVICES											
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION											
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	Medium	QTR 2	Planned				0		0		0
DIRECT PAYMENTS	High	QTR 2	Draft Report Issued	05/08/2015	27/08/2015	04/09/2015	8		0		0
MASH - ADULT SERVICES	High	QTR 3	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
CHILDREN'S SERVICES											
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	QTR 4	Planned				0		0		0
MASH - CHILDREN'S SERVICES	High	QTR 4	Planned				0		0		0
PREVENTION SERVICES	High	QTR 2	In Progress	24/08/2015			0		0		0
DIRECT SERVICES, BUSINESS & HOUSING											
COMMUNITIES FIRST	High	QTR 2	In Progress				0		0		0
HOMELESSNESS - HOUSING REGISTER	High	QTR 4	Planned				0		0		0
RESIDENTIAL CARE	Medium	QTR 1	Fieldwork Complete	09/07/2015	01/10/2015		0		0		0
COMMUNITY EQUIPMENT SERVICE	Medium	QTR 2	In Progress	07/09/2015			0		0		0
PUBLIC HEALTH AND PROTECTION											
LLWYDGOED CREMATORIUM	Low	QTR 2	Final Report Issued	28/07/2015	31/07/2015	17/08/2015	17	01/09/2015	15	02/09/2015	1
REGISTRATION SERVICES	Medium	QTR 3	Planned				0		0		0
CRIMINAL REMEDY ORDERS	High	QTR 3	Planned				0		0		0
SUBSTANCE MISUSE	High	QTR 3	Planned				0		0		0
SEXUAL ABUSE & DOMESTIC VIOLENCE	High	QTR 4	Planned				0		0		0
LEISURE ESTABLISHMENT SYSTEMS REVIEW	Medium	QTR 2	Fieldwork Complete	25/08/2015	29/09/2015		0		0		0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
CORPORATE & FRONTLINE SERVICES											
CORPORATE ESTATES											
ENERGY MANAGEMENT	High	QTR 2	Draft Report Issued	14/09/2015	28/09/2015	28/09/2015	0		0		0
BUILDING MAINTENANCE	High	QTR 2	Draft Report Issued	14/07/2015	24/07/2015	21/09/2015	59		0		0
CUSTOMER CARE & IT											
MANAGEMENT AND CONTROL OF I.T ASSETS	High	QTR 2	In Progress	01/09/2015			0		0		0
FINANCIAL SERVICES											
BUDGETARY CONTROL	High	QTR 3	Planned				0		0		0
GENERAL LEDGER	Low	QTR 3	Planned				0		0		0
TAXATION	High	QTR 3	Planned				0		0		0
CAPITAL ACCOUNTING & ASSET REGISTER	High	QTR 3	Planned				0		0		0
TRUST FUNDS	Low	QTR 3	Planned				0		0		0
TREASURY MANAGEMENT	Medium	QTR 3	Planned				0		0		0
PAYROLL	High	QTR 3	Planned				0		0		0
CREDITORS	High	QTR 3	Planned				0		0		0
PENSIONS	Medium	QTR 3	Planned				0		0		0
INCOME, DEBTORS & DEBT RECOVERY	High	QTR 3	Planned				0		0		0
HOUSING BENEFITS	High	QTR 3	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
COUNCIL TAX	High	QTR 3	Planned				0		0		0
NDR	High	QTR 3	Planned				0		0		0
FRONTLINE SERVICES - HIGHWAYS AND STREETCARE											
WASTE MANAGEMENT	High	QTR 4	Planned				0		0		0
FLEET MANAGEMENT AND MAINTENANCE	High	QTR 1	Final Report Issued	01/06/2015	14/07/2015	16/07/2015	2	13/08/2015	28	19/08/2015	6
HIGHWAYS MAINTENANCE	High	QTR 2	In Progress				0		0		0
RECYCLING - AWARENESS AND ENFORCEMENT	High	QTR 2	In Progress	03/08/2015			0		0		0
GRANT CLAIMS											
GRANT CLAIMS 2015/16	Low	QTR 1	Planned				0		0		0
EDUCATION & LIFELONG LEARNING											
ACCESS & ENGAGEMENT & INCLUSION											
EDUCATION OTHER THAN AT SCHOOL	High	QTR 1	Final Report Issued	02/06/2015	26/06/2015	30/06/2015	4	07/07/2015	7	07/07/2015	0
ATTENDANCE	High	QTR 4	Planned				0		0		0
SCHOOLS & COMMUNITY											
DCELLS	High	QTR 3	Planned				0		0		0
SAFEGUARDING DBS CHECKS	High	QTR 2	Final Report Issued	01/09/2015	22/09/2015	23/09/2015	1	24/09/2015	1	24/09/2015	0
DATA MANAGEMENT	High	QTR 1	Draft Report	01/07/2015	01/09/2015	24/09/2015	23		0		0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
			Issued								
FRAMEWORK FOR EXCELLENCE IN TEACHING	High	QTR 4	Planned				0		0		0
EMPLOYMENT STATUS	High	QTR 1	In Progress	20/05/2015			0		0		0
PRIMARY SCHOOLS											
ALAW PRIMARY SCHOOL	Medium	QTR 3	In Progress				6		0		0
CILFYNYDD PRIMARY	Medium	QTR 3	Planned				0		0		0
COEDPENMAEN PRIMARY SCHOOL	Medium	QTR 3	Draft Report Issued	24/09/2015	25/09/2015	29/09/2015	4		0		0
CRAIG YR HESG PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	27/04/2015	30/04/2015	14/05/2015	14	23/06/2015	40	23/06/2015	0
CWMAMAN INFANTS SCHOOL	Medium	QTR 3	In Progress				0		0		0
CYMMER JUNIOR SCHOOL	Medium	QTR 3	In Progress				0		0		0
DOLAU PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	07/05/2015	18/05/2015	21/05/2015	3	04/06/2015	14	04/06/2015	0
FFYNON TAF PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
LLANHARAN PRIMARY SCHOOL	Medium	QTR 1	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	Medium	QTR 1	Final Report Issued	15/05/2015	15/05/2015	03/06/2015	19	05/06/2015	2	05/06/2015	0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
MAES Y COED PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	08/06/2015	30/06/2015	07/07/2015	7	29/09/2015	84	30/09/2015	1
MAES Y BRYN PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	25/06/2015	03/07/2015	15/07/2015	12		0		0
PENDERYN COMMUNITY PRIMARY SCHOOL	Medium	QTR 2	Final Report Issued	13/07/2015	16/07/2015	31/07/2015	15	29/09/2015	60	30/09/2015	1
PENGEULAN PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	18/06/2015	03/07/2015	08/07/2015	5	14/09/2015	68	15/09/2015	1
PENYGRAIG INFANTS SCHOOL	Medium	QTR 1	Final Report Issued	23/04/2015	12/05/2015	14/05/2015	2	10/06/2015	27	10/06/2015	0
PENYGRAIG JUNIOR SCHOOL	Medium	QTR 1	Final Report Issued	01/05/2015	05/05/2015	20/05/2015	15	26/06/2015	37	26/06/2015	0
PENYRENGLYN COMMUNITY PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	11/06/2015	24/06/2015	30/06/2015	6	16/07/2015	16	16/07/2015	0
PONTYCLUN PRIMARY SCHOOL	Medium	QTR 1	Draft Report Issued	03/06/2015	10/06/2015	24/06/2015	14		0		0
ST MARGARET'S CATHOLIC PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
TYLORSTOWN PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	03/06/2015	22/06/2015	25/06/2015	3	01/07/2015	6	03/07/2015	2
YNYSWEN INFANTS SCHOOL	Medium	QTR 3	Planned				0		0		0
YGG BODRINGALLT	Medium	QTR 1	Final Report Issued	30/04/2015	08/05/2015	09/06/2015	32	17/06/2015	8	23/06/2015	6
YGG EVAN JAMES	Medium	QTR 3	In Progress				0		0		0

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YGG LLYN Y FORWYN	Medium	QTR 3	In Progress				0		0		0
YGG TONYREFAIL	Medium	QTR 1	Final Report Issued	11/06/2015	12/06/2015	24/06/2015	12	17/07/2015	23	24/07/2015	7
YGG YNYSWEN	Medium	QTR 3	In Progress				0		0		0
YSGOL YR EOS	Medium	QTR 3	In Progress				0		0		0
CEFN PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
LLANTRISANT PRIMARY SCHOOL	Medium	QTR 3	In Progress				0		0		0
YNYSHIR PRIMARY SCHOOL	Medium	QTR 1	Final Report Issued	28/04/2015	05/05/2015	15/05/2015	10	09/06/2015	25	10/06/2015	1
YGG LLWYNCELYN	Medium	QTR 3	In Progress				0		0		0
YGG PONT SION NORTON	Medium	QTR 3	In Progress				0		0		0
S.E.N. SCHOOLS											
MAESGWYN SCHOOL	High	QTR 1	Final Report Issued	24/06/2015	24/06/2015	29/06/2015	5	07/09/2015	70	08/09/2015	1
SECONDARY SCHOOLS											
ABERDARE COMMUNITY SCHOOL	High	QTR 4	Planned				0		0		0
YG RHYDYWAUN	High	QTR 1	Final Report Issued	23/06/2015	03/07/2015	08/07/2015	5	27/07/2015	19	27/07/2015	0

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MOUNTAIN ASH COMPREHENSIVE SCHOOL	High	QTR 4	Planned				0		0		0
TREORCHY COMPREHENSIVE SCHOOL	High	QTR 4	Planned				0		0		0
TONYPANDY COMMUNITY COLLEGE	High	QTR 4	Planned				0		0		0
YSGOL GYFUN Y CYMER	High	QTR 4	Planned				0		0		0
PONTYPRIDD HIGH SCHOOL	High	QTR 4	Planned				0		0		0
BRYN CELYNNOG COMPREHENSIVE SCHOOL	High	QTR 2	Draft Report Issued	08/09/2015	15/09/2015	24/09/2015	9		0		0
ST JOHN BAPTIST CIW HIGH SCHOOL	High	QTR 1	Draft Report Issued	08/07/2015	10/07/2015	29/07/2015	19		0		0
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned				0		0		0
SMALL GRANT CLAIMS											
POST 16 GRANT	High	QTR 4	Planned				0		0		0
WHOLE AUTHORITY ARRANGEMENTS											
WHOLE AUTHORITY ARRANGEMENTS											
PERFORMANCE INDICATORS	High	QTR 1	Draft Report Issued	11/08/2015	04/09/2015	11/09/2015	7		0		0
AMGEN											
AMGEN											
CREDITORS	Medium	QTR 3	Planned				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Fieldwork Start Date	Fieldwork End Date	Date: Draft Report Issued	Total days: End of fieldwork to issue of draft report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Days between Management response and issuing final report
DEBTORS	Medium	QTR 3	Planned				0		0		0
PAYROLL	Medium	QTR 3	Planned				0		0		0
GENERAL LEDGER	Low	QTR 3	Planned				0		0		0
MANAGEMENT OF RECYCLATE	High	QTR 2	Planned				0		0		0
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE											
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE											
CSC - PAYROLL	Medium	QTR 3	Planned				0		0		0
CSC - CREDITORS	Medium	QTR 3	Planned				0		0		0
CSC - DEBTORS	Medium	QTR 3	Planned				0		0		0
CSC - GENERAL LEDGER	Low	QTR 3	Planned				0		0		0

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Appendix 2 - The Status of Recommendations

CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0
Number of MEDIUM Recs	STATUS		
9	Implemented	Overdue / Outstanding	Target Date in the Future
	3	1	5
Number of LOW Recs	STATUS		
12	Implemented	Overdue / Outstanding	Target Date in the Future
	4	4	4

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0
Number of MEDIUM Recs	STATUS		
3	Implemented	Overdue / Outstanding	Target Date in the Future
	0	1	2
Number of LOW Recs	STATUS		
6	Implemented	Overdue / Outstanding	Target Date in the Future
	0	1	5

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
2	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	2
Number of MEDIUM Recs	STATUS		
7	Implemented	Overdue / Outstanding	Target Date in the Future
	1	1	5
Number of LOW Recs	STATUS		
4	Implemented	Overdue / Outstanding	Target Date in the Future
	1	0	3

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
3	Implemented	Overdue / Outstanding	Target Date in the Future
	0	1	2
Number of MEDIUM Recs	STATUS		
38	Implemented	Overdue / Outstanding	Target Date in the Future
	29	5	4
Number of LOW Recs	STATUS		
71	Implemented	Overdue / Outstanding	Target Date in the Future
	52	7	12