

## RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

### MUNICIPAL YEAR 2015/16

COMMITTEE:

AUDIT COMMITTEE

7<sup>th</sup> December 2015

Item No. 7
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 November 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 1<sup>st</sup> April 2015 and 30<sup>th</sup> November 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 As at 30<sup>th</sup> November 2015, 49% 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
November	49%	60%	49%

**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.

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**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**

**7<sup>th</sup> December 2015**

**Report of the Group Director, Corporate & Frontline Services**

Author: Marc Crumbie (Operational Audit Manager).

<b>Item</b>	<b>File Ref:</b>
7. Internal Audit Performance	IA / MC

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## Appendix 1 - Monitoring the Internal Audit Plan 2015/16

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
<b>CHIEF EXECUTIVE</b>											
<b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>											
HERITAGE SERVICE	Medium	QTR 2	In Progress	02/11/2015			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
<b>HUMAN RESOURCES</b>											
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
<b>REGENERATION &amp; PLANNING</b>											
VIBRANT AND VIABLE PLACES	High	QTR 4	Planned				0		0		0
<b>LEGAL AND DEMOCRATIC SERVICES</b>											
ELECTORAL REGISTRATION SERVICES	Medium	QTR 4	Planned				0		0		0
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>											
<b>ADULT LOCALITY SERVICES &amp; SHORT TERM INTERVENTION</b>											
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	Medium	QTR 3	Planned				0		0		0
DIRECT PAYMENTS	High	QTR 2	Draft Report Issued	05/08/2015	27/08/2015	04/09/2015	8		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
<b>MASH - ADULT'S SERVICES</b>	High	QTR 3	Planned				0		0		0
<b>CHILDREN'S SERVICES</b>											
<b>CHILDREN'S SERVICES - REVISED OPERATING MODEL</b>	High	QTR 4	Planned				0		0		0
<b>MASH - CHILDREN'S SERVICES</b>	High	QTR 4	Planned				0		0		0
<b>PREVENTION SERVICES</b>	High	QTR 2	In Progress	24/08/2015			0		0		0
<b>DIRECT SERVICES, BUSINESS &amp; HOUSING</b>											
<b>COMMUNITIES FIRST</b>	High	QTR 2	Draft Report Issued	12/10/2015	06/11/2015	17/11/2015	11		0		0
<b>HOMELESSNESS - COMMUNITY HOUSING REGISTER</b>	High	QTR 4	Planned				0		0		0
<b>RESIDENTIAL CARE</b>	Medium	QTR 1	Draft Report Issued	09/07/2015	16/10/2015	19/10/2015	3		0		0
<b>COMMUNITY EQUIPMENT SERVICE</b>	Medium	QTR 2	Draft Report Issued	07/09/2015	23/11/2015	25/11/2015	2		0		0
<b>PUBLIC HEALTH AND PROTECTION</b>											
<b>LLWYDCOED CREMATORIUM</b>	Low	QTR 2	Final Report Issued	28/07/2015	31/07/2015	17/08/2015	17	01/09/2015	15	02/09/2015	1

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
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	Final Report Issued	25/08/2015	29/09/2015	05/10/2015	6	22/10/2015	17	06/11/2015	15
<b>CORPORATE &amp; FRONTLINE SERVICES</b>											
<b>CORPORATE ESTATES</b>											
ENERGY MANAGEMENT	High	QTR 2	Final Report Issued	14/09/2015	28/09/2015	28/09/2015	0	03/11/2015	36	04/11/2015	1
BUILDING MAINTENANCE	High	QTR 2	Final Report Issued	14/07/2015	24/07/2015	21/09/2015	59	08/10/2015	17	08/10/2015	0
<b>CUSTOMER CARE &amp; IT</b>											
MANAGEMENT AND CONTROL OF I.T ASSETS	High	QTR 2	Draft Report Issued	01/09/2015	30/11/2015	30/11/2015	0		0		0
<b>FINANCIAL SERVICES</b>											
BUDGETARY CONTROL	High	QTR 3	Planned				0		0		0
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	In Progress				0		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
TAXATION	High	QTR 3	In Progress				0		0		0
CAPITAL ACCOUNTING & ASSET REGISTER	High	QTR 3	Planned				0		0		0
ADMINISTRATION OF TRUST FINDS	Low	QTR 3	In Progress				0		0		0
TREASURY MANAGEMENT	Medium	QTR 3	Final Report Issued	04/11/2015	13/11/2015	18/11/2015	5	18/11/2015	0	19/11/2015	1
PAYROLL	High	QTR 3	In Progress	04/11/2015			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
COUNCIL TAX	High	QTR 3	Planned				0		0		0
NDR	High	QTR 3	Planned				0		0		0
<b>FRONTLINE SERVICES - HIGHWAYS AND STREETCARE</b>											
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

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
HIGHWAYS MAINTENANCE	High	QTR 2	Draft Report Issued	14/10/2015	27/11/2015	30/11/2015	3		0		0
RECYCLING - AWARENESS AND ENFORCEMENT	High	QTR 2	Final Report Issued	03/08/2015	02/10/2015	06/10/2015	4	26/10/2015	20	27/10/2015	1
<b>EDUCATION &amp; LIFELONG LEARNING</b>											
<b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>											
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
<b>SCHOOLS &amp; COMMUNITY</b>											
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 Issued	01/07/2015	01/09/2015	24/09/2015	23		0		0
FRAMEWORK FOR EXCELLENCE IN TEACHING	High	QTR 4	Planned				0		0		0
EMPLOYMENT STATUS	High	QTR 1	Draft Report Issued	20/05/2015	07/10/2015	07/10/2015	0		0		0

	<b>PRIORITY</b>	<b>PLANNED QTR</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report Issued</b>	<b>Total Days: End of fieldwork to issue of draft report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Days between Management response and issuing final report</b>
<b>PRIMARY SCHOOLS</b>											
<b>ALAW PRIMARY SCHOOL</b>	Medium	QTR 3	Final Report Issued	01/10/2015	01/10/2015	07/10/2015	6	21/10/2015	14	22/10/2015	1
<b>CILFYNYDD PRIMARY SCHOOL</b>	Medium	QTR 3	Final Report Issued	21/10/2015	21/10/2015	05/11/2015	15	06/11/2015	1	06/11/2015	0
<b>COEDPENMAEN PRIMARY SCHOOL</b>	Medium	QTR 3	Final Report Issued	24/09/2015	25/09/2015	29/09/2015	4	22/10/2015	23	23/10/2015	1
<b>CRAIG YR HESG PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	27/04/2015	30/04/2015	14/05/2015	14	23/06/2015	40	23/06/2015	0
<b>CWMAMAN INFANTS SCHOOL</b>	Medium	QTR 3	Final Report Issued	07/10/2015	08/10/2015	13/10/2015	5	22/10/2015	9	23/10/2015	1
<b>CYMMER JUNIOR SCHOOL</b>	Medium	QTR 3	Draft Report Issued	11/11/2015	11/11/2015	25/11/2015	14		0		0
<b>DOLAU PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	07/05/2015	18/05/2015	21/05/2015	3	04/06/2015	14	04/06/2015	0
<b>FFYNON TAF PRIMARY SCHOOL</b>	Medium	QTR 3	Draft Report Issued	12/11/2015	13/11/2015	23/11/2015	10		0		0
<b>LLANHARAN PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	20/04/2015	30/04/2015	06/05/2015	6	03/06/2015	28	05/06/2015	2

	<b>PRIORITY</b>	<b>PLANNED QTR</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report Issued</b>	<b>Total Days: End of fieldwork to issue of draft report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Days between Management response and issuing final report</b>
<b>MAERDY COMMUNITY PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	15/05/2015	15/05/2015	03/06/2015	19	05/06/2015	2	05/06/2015	0
<b>MAES Y COED PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	08/06/2015	30/06/2015	07/07/2015	7	29/09/2015	84	30/09/2015	1
<b>MAES Y BRYN PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	25/06/2015	03/07/2015	15/07/2015	12	07/10/2015	84	08/10/2015	1
<b>PENDERYN COMMUNITY PRIMARY SCHOOL</b>	Medium	QTR 2	Final Report Issued	13/07/2015	16/07/2015	31/07/2015	15	29/09/2015	60	30/09/2015	1
<b>PENGEULAN PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	18/06/2015	03/07/2015	08/07/2015	5	14/09/2015	68	15/09/2015	1
<b>PENYGRAIG INFANTS SCHOOL</b>	Medium	QTR 1	Final Report Issued	23/04/2015	12/05/2015	14/05/2015	2	10/06/2015	27	10/06/2015	0
<b>PENYGRAIG JUNIOR SCHOOL</b>	Medium	QTR 1	Final Report Issued	01/05/2015	05/05/2015	20/05/2015	15	26/06/2015	37	26/06/2015	0
<b>PENYREGLYN COMMUNITY PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	11/06/2015	24/06/2015	30/06/2015	6	16/07/2015	16	16/07/2015	0
<b>PONTYCLUN PRIMARY SCHOOL</b>	Medium	QTR 1	Final Report Issued	03/06/2015	10/06/2015	24/06/2015	14	23/10/2015	121	30/10/2015	7

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
ST MARGARET'S CATHOLIC PRIMARY SCHOOL	Medium	QTR 3	Draft Report Issued	18/11/2015	18/11/2015	30/11/2015	12		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
YGG LLYN Y FORWYN	Medium	QTR 3	Fieldwork Complete	19/11/2015	19/11/2015		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	Fieldwork Complete	25/11/2015	26/11/2015		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

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
YGG LLWYNCELYN	Medium	QTR 3	In Progress				0		0		0
YGG PONT SION NORTON	Medium	QTR 3	In Progress				0		0		0
<b>S.E.N. SCHOOLS</b>											
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
<b>SECONDARY SCHOOLS</b>											
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
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

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	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
BRYN CELYNNOG COMPREHENSIVE SCHOOL	High	QTR 2	Final Report Issued	08/09/2015	15/09/2015	24/09/2015	9	05/10/2015	11	06/10/2015	1
ST JOHN BAPTIST CIW HIGH SCHOOL	High	QTR 1	Draft Report Issued	08/07/2015	12/11/2015	13/11/2015	1		0		0
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned				0		0		0
<b>GRANT CLAIMS</b>											
POST 16 GRANT	High	QTR 4	Planned				0		0		0
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
PERFORMANCE INDICATORS	High	QTR 1	Final Report Issued	11/08/2015	04/09/2015	11/09/2015	7	14/10/2015	33	15/10/2015	1
<b>AMGEN</b>											
<b>AMGEN</b>											
CREDITORS	Medium	QTR 3	Planned				0		0		0
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 3	Planned				0		0		0
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>											
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>											

	<b>PRIORITY</b>	<b>PLANNED QTR</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report Issued</b>	<b>Total Days: End of fieldwork to issue of draft report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Days between Management response and issuing final report</b>
<b>CSC - PAYROLL</b>	Medium	QTR 3	Planned				0		0		0
<b>CSC - CREDITORS</b>	Medium	QTR 3	Draft Report Issued	02/11/2015	19/11/2015	27/11/2015	8		0		0
<b>CSC - DEBTORS</b>	Medium	QTR 3	Draft Report Issued	20/11/2015	27/11/2015	30/11/2015	3		0		0
<b>CSC - GENERAL LEDGER</b>	Low	QTR 3	Draft Report Issued	02/11/2015	19/11/2015	26/11/2015	7		0		0

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## Appendix 2 - The Status of Recommendations

### AMGEN

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

### CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE

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

### CHIEF EXECUTIVE

Number of HIGH Recs	STATUS		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	5	0	0
Number of MEDIUM Recs	STATUS		
22	Implemented	Overdue / Outstanding	Target Date in the Future
	22	0	0
Number of LOW	STATUS		

Recs			
29	Implemented	Overdue / Outstanding	Target Date in the Future
	28	1	0

**COMMUNITY & CHILDREN'S SERVICES**

Number of HIGH Recs	STATUS		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	3	0	2
Number of MEDIUM Recs	STATUS		
54	Implemented	Overdue / Outstanding	Target Date in the Future
	44	1	9
Number of LOW Recs	STATUS		
55	Implemented	Overdue / Outstanding	Target Date in the Future
	47	2	6

**CORPORATE & FRONTLINE SERVICES**

Number of HIGH Recs	STATUS		
21	Implemented	Overdue / Outstanding	Target Date in the Future
	16	1	4
Number of MEDIUM Recs	STATUS		
56	Implemented	Overdue / Outstanding	Target Date in the Future
	47	0	9
Number of LOW Recs	STATUS		
24	Implemented	Overdue / Outstanding	Target Date in the Future
	22	1	1

**EDUCATION & LIFELONG LEARNING**

Number of HIGH Recs	STATUS		
34	Implemented	Overdue / Outstanding	Target Date in the Future
	25	2	7
Number of MEDIUM Recs	STATUS		

267	Implemented	Overdue / Outstanding	Target Date in the Future
	248	3	16
<b>Number of LOW Recs</b>	<b>STATUS</b>		
264	Implemented	Overdue / Outstanding	Target Date in the Future
	238	6	20

**WHOLE AUTHORITY ARRANGEMENTS**

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

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