

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MUNICIPAL YEAR 2015/16

COMMITTEE:

AUDIT COMMITTEE

25th January 2016

Item No. 3
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 December 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 31st December 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 31st December 2015, 56% 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
December	56%	60%	60%

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

25th January 2016

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	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
AMGEN											
CREDITORS	Medium	QTR 3	Final Report Issued	01/12/2015	15/12/2015	16/12/2015	1	22/12/2015	6	23/12/2015	1
DEBTORS	Medium	QTR 3	Fieldwork Complete	17/12/2015	23/12/2015		0		0		0
PAYROLL	Medium	QTR 3	In Progress				0		0		0
GENERAL LEDGER	Low	QTR 3	In Progress				0		0		0
MANAGEMENT OF RECYCLATE	High	QTR 2	Planned				0		0		0
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE											
CSC - PAYROLL	Medium	QTR 3	Final Report Issued	02/12/2015	10/12/2015	17/12/2015	7	21/12/2015	4	22/12/2015	1
CSC - CREDITORS	Medium	QTR 3	Draft Report Issued	02/11/2015	19/11/2015	27/11/2015	8		0		0
CSC - DEBTORS	Medium	QTR 3	Final Report Issued	20/11/2015	27/11/2015	03/12/2015	6	22/12/2015	19	22/12/2015	0
CSC - GENERAL LEDGER	Low	QTR 3	Final Report Issued	02/11/2015	19/11/2015	26/11/2015	7	22/12/2015	26	22/12/2015	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
CHIEF EXECUTIVE											
CABINET OFFICE & PUBLIC RELATIONS											
HERITAGE SERVICE	Medium	QTR 2	Final Report Issued	02/11/2015	19/11/2015	16/12/2015	27	29/12/2015	13	29/12/2015	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	In Progress				0		0		0
COMMUNITY & CHILDREN'S SERVICES											
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION											
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
MASH - ADULT'S SERVICES	High	QTR 3	Planned				0		0		0
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 3	Fieldwork Complete	24/08/2015	15/12/2015		0		0		0
DIRECT SERVICES, BUSINESS & HOUSING											
COMMUNITIES FIRST	High	QTR 2	Draft Report Issued	12/10/2015	06/11/2015	17/11/2015	11		0		0
HOMELESSNESS - COMMUNITY HOUSING REGISTER	High	QTR 4	Planned				0		0		0
RESIDENTIAL CARE	Medium	QTR 1	Draft Report Issued	09/07/2015	16/10/2015	19/10/2015	3		0		0
COMMUNITY EQUIPMENT SERVICE	Medium	QTR 2	Final Report Issued	07/09/2015	23/11/2015	25/11/2015	2	08/12/2015	13	09/12/2015	1
PUBLIC HEALTH AND PROTECTION											
LLWYDCOED 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

	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	Draft Report Issued	26/11/2015	14/12/2015	23/12/2015	9		0		0
CRIMINAL REMEDY ORDERS	High	QTR 4	Planned				0		0		0
SUBSTANCE MISUSE	High	QTR 4	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
CORPORATE & FRONTLINE SERVICES											
CORPORATE ESTATES											
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
CUSTOMER CARE & IT											
MANAGEMENT AND CONTROL OF I.T ASSETS	High	QTR 2	Draft Report Issued	01/09/2015	01/12/2015	02/12/2015	1		0		0
FINANCIAL SERVICES											
BUDGETARY CONTROL	High	QTR 3	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
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	Draft Report Issued	27/11/2015	07/12/2015	14/12/2015	7		0		0
TAXATION	High	QTR 3	In Progress	15/12/2015			0		0		0
CAPITAL ACCOUNTING & ASSET REGISTER	High	QTR 3	Planned				0		0		0
ADMINISTRATION OF TRUST FUNDS	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	In Progress	14/12/2015			0		0		0
PENSIONS	Medium	QTR 3	In Progress				0		0		0
INCOME, DEBTORS & DEBT RECOVERY	High	QTR 3	Planned				0		0		0
HOUSING BENEFITS	High	QTR 3	In Progress				0		0		0
COUNCIL TAX	High	QTR 3	In Progress				0		0		0
NDR	High	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
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	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
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 Issued	01/07/2015	01/09/2015	24/09/2015	23		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
FRAMEWORK FOR EXCELLENCE IN TEACHING	High	QTR 4	Planned				0		0		0
EMPLOYMENT STATUS	High	QTR 1	Final Report Issued	20/05/2015	07/10/2015	07/10/2015	0	16/11/2015	40	17/11/2015	1
PRIMARY SCHOOLS											
ALAW PRIMARY SCHOOL	Medium	QTR 3	Final Report Issued	01/10/2015	01/10/2015	07/10/2015	6	21/10/2015	14	22/10/2015	1
CILFYNYDD PRIMARY SCHOOL	Medium	QTR 3	Final Report Issued	21/10/2015	21/10/2015	05/11/2015	15	06/11/2015	1	06/11/2015	0
COEDPENMAEN PRIMARY SCHOOL	Medium	QTR 3	Final Report Issued	24/09/2015	25/09/2015	29/09/2015	4	22/10/2015	23	23/10/2015	1
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	Final Report Issued	07/10/2015	08/10/2015	13/10/2015	5	22/10/2015	9	23/10/2015	1
CYMMER JUNIOR SCHOOL	Medium	QTR 3	Final Report Issued	11/11/2015	11/11/2015	25/11/2015	14	16/12/2015	21	17/12/2015	1
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	Final Report Issued	12/11/2015	13/11/2015	23/11/2015	10	17/12/2015	24	18/12/2015	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
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
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	07/10/2015	84	08/10/2015	1
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	Final Report Issued	03/06/2015	10/06/2015	24/06/2015	14	23/10/2015	121	30/10/2015	7
ST MARGARET'S CATHOLIC PRIMARY SCHOOL	Medium	QTR 3	Final Report Issued	18/11/2015	04/12/2015	04/12/2015	0	18/12/2015	14	22/12/2015	4

	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
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	Draft Report Issued	02/12/2015	02/12/2015	18/12/2015	16		0		0
YGG LLYN Y FORWYN	Medium	QTR 3	Draft Report Issued	19/11/2015	04/12/2015	09/12/2015	5		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	Final Report Issued	25/11/2015	26/11/2015	09/12/2015	13	16/12/2015	7	17/12/2015	1
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
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
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	Final Report Issued	08/07/2015	12/11/2015	13/11/2015	1	20/11/2015	7	16/12/2015	26
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned				0		0		0
GRANT CLAIMS											
POST 16 GRANT	High	QTR 4	Planned				0		0		0
WHOLE AUTHORITY ARRANGEMENTS											
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

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Appendix 2 - 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		
22	Implemented	Overdue / Outstanding	Target Date in the Future
	22	0	0
Number of LOW Recs	STATUS		
31	Implemented	Overdue / Outstanding	Target Date in the Future
	28	1	2

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		
58	Implemented	Overdue / Outstanding	Target Date in the Future
	50	5	3
Number of LOW Recs	STATUS		
56	Implemented	Overdue / Outstanding	Target Date in the Future
	49	3	4

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
21	Implemented	Overdue / Outstanding	Target Date in the Future
	18	3	0
Number of MEDIUM Recs	STATUS		
57	Implemented	Overdue / Outstanding	Target Date in the Future
	51	3	3
Number of LOW Recs	STATUS		
27	Implemented	Overdue / Outstanding	Target Date in the Future
	23	1	3

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
38	Implemented	Overdue / Outstanding	Target Date in the Future
	31	4	3
Number of MEDIUM Recs	STATUS		
279	Implemented	Overdue / Outstanding	Target Date in the Future
	266	13	0
Number of LOW Recs	STATUS		
274	Implemented	Overdue / Outstanding	Target Date in the Future
	254	15	5

WHOLE AUTHORITY ARRANGEMENTS

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

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