

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MUNICIPAL YEAR 2015/16

COMMITTEE:

Item No. 4

AUDIT COMMITTEE

3rd May 2016

DRAFT Internal Audit Annual Report 2015/16

REPORT OF:-

GROUP DIRECTOR, CORPORATE AND FRONTLINE SERVICES

Author: Marc Crumbie (Operational Audit Manager)

(01443) 680779

1. PURPOSE OF THE REPORT

This report provides Members with a draft Annual Report, together with a statement of assurance in respect of the Council's internal control environment, based on the work undertaken by Internal Audit during 2015/16.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Review the draft report and consider what comments and / or recommendations, if any, they wish to make
- 2.2 Subject to any amendments that are considered necessary, endorse the Internal Audit Annual Report 2015/16.

3. BACKGROUND

3.1 The Public Sector Internal Audit Standards require the Head of Internal Audit (in the case of Rhondda Cynon Taf County Borough Council the Operational Audit Manager) to provide an annual report to support the Annual Governance Statement. The report should:

- include an opinion on the overall system of internal control;
- present a summary of the audit work on which the opinion is based;
- draw attention to any issues that may impact on the level of assurance provided;

- provide a summary of the performance for the service, and;
- comment on compliance with the Standards.

3.2 Taking into account the above requirements, an Annual Report is provided at **Appendix 1**.

3.3 The end-of-year position in relation to the delivery of the 2015/16 Internal Audit Plan is provided at **Appendix 2**.

4. SUMMARY

4.1 This report provides a statement of assurance in respect of the overall system of internal control and also provides a summary of the performance of Internal Audit for the financial year 2015/16.

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

3rd May 2016

Report of the Group Director for Corporate & Frontline Services

Author: Marc Crumby (Operational Audit Manager).

Item	File Ref:
4. Internal Audit Annual Report 2015/16	IA / MC

Contact Officer: Marc Crumby,
Operational Audit Manager
Bronwydd House
Porth
CF39 9DL
Tel. No. (01443) 680779

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Appendix 1

Rhondda Cynon Taf CBC
Internal Audit Service

**Internal Audit Annual
Report 2015/16**

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SECTION

1. Introduction

2. Internal Audit Service – Performance 2015/16

3. Internal Audit – Allocation of Planned Resources During 2015/16

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1. Introduction

- 1.1 This Annual Report summarises the work of Internal Audit between the period April 2015 and March 2016 and provides an overview of the progress made in delivering the key objectives as identified in the Internal Audit Business Plan 2015/16.
- 1.2 It highlights those areas of service across the Council where improvements in control were deemed necessary by Audit Committee and provides an assurance statement in respect of the Council's overall system of internal control.
- 1.3 The opinion on the adequacy of the Council's overall system of internal control is used to inform, and should therefore be read alongside, the Council's Annual Governance Statement 2015/16.
- 1.4 The control environment comprises the organisation's policies, procedures and operations designed to:
 - Establish and monitor the achievement of the organisation's objectives;
 - Facilitate policy and decision making;
 - Ensure the economic, effective and efficient use of resources;
 - Ensure compliance with established policies, procedures, laws and regulations; and
 - Safeguard the organisation's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption.

2. Internal Audit Service – Performance 2015/16

- 2.1 The percentage of the plan completed by the Internal Audit Service for the 2015/16 financial year is shown in Table 1 below. Reasons why the Internal Audit Service has not achieved 100% of the target are set out within this report.

Table 1 – Internal Audit Service Performance – 2015/16

Performance Indicator	Target	2015/16 Actual	2014/15 Actual
% Planned audits completed to report stage.	100%	82%	85%

- 2.2 Prior to the 2015/16 financial year commencing, Audit Committee traditionally received information in the form of summarised performance indicators for the financial year in question (along with summaries of completed final reports, which did not include the detail relating to Medium and Low Priority recommendations).
- 2.3 In addition to the performance indicators, Audit Committee also received a copy of the audit plan for the year which showed the status of each audit review (Planned, In Progress, Fieldwork Complete, Draft Report Issued, Final Report Issued).
- 2.4 Following feedback from Audit Committee in respect of the information they receive and how it was being used to scrutinise the performance of Internal Audit, the Operational Audit Manager reported options for Audit Committee to consider at the meeting held on [29 June 2015](#). The options proposed more detailed information to be presented and following discussion, Members approved a new standard format for performance reports and also a new format (providing more detail) for each finalised audit assignment. The aim of this was to provide Audit Committee with the information that they deem necessary in order to effectively scrutinise the performance and output of Internal Audit. During the 2015/16 year, Members made generally positive comments in respect of the more detailed information being presented.

3. Internal Audit – Allocation of Planned Resources during 2015/16

- 3.1 As shown in Table 1 above, Internal Audit completed 82% of planned audit work to report stage during 2015/16, which equates to 84 reviews. The remaining 19 reviews were either not completed to draft report stage by the end of March 2016 or have been cancelled.
- 3.2 The 19 reviews can be broken down as follows:
- 16 reviews carried forward into the 2016/17 Audit Plan (Table 2)
 - 3 reviews have been cancelled (Table 3)

Table 2 – 16 planned audits carried forward into the 2016/17 audit plan

CHIEF EXECUTIVE
REGENERATION & PLANNING
VIBRANT & VIABLE PLACES
COMMUNITY & CHILDREN'S SERVICES
CHILDREN'S SERVICES
CHILDREN'S SERVICES – REVISED OPERATING MODEL
Multi-Agency Safeguarding Hub (MASH) – CHILDREN'S SERVICES
COMMUNITY CARE
MASH – ADULT SERVICES
PUBLIC HEALTH & PROTECTION
HOMELESSNESS
CORPORATE & FRONTLINE SERVICES
FINANCIAL SERVICES
CAPITAL ACCOUNTING & ASSET REGISTER
BUDGETARY CONTROL
INCOME, DEBTORS & DEBT RECOVERY
HIGHWAYS & STREETCARE SERVICES
WASTE MANAGEMENT
EDUCATION & LIFELONG LEARNING
SCHOOLS & COMMUNITY
FRAMEWORK FOR EXCELLENCE IN TEACHING
ATTENDANCE
DCELLS
SECONDARY SCHOOLS
ABERDARE COMMUNITY SCHOOL
TONYPANDY COMMUNITY COLLEGE
YSGOL GYFUN Y CYMER
PONTYPRIDD HIGH SCHOOL

Table 3 – 3 planned audits not be completed and/or carried forward into 2016/17

COMMUNITY & CHILDREN'S SERVICES
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION
INDEPENDENT RESIDENTIAL ESTABLISHMENTS
No specific scope and/or concerns identified at the audit planning stage during February 2015. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled.
PUBLIC HEALTH & PROTECTION
CRIMINAL REMEDY ORDERS
No specific scope and/or concerns identified at the audit planning stage during February 2015. Additionally, no concerns were identified when discussing a potential scope later in the financial year – therefore it is proposed that the audit be cancelled.
EDUCATION & LIFELONG LEARNING
PRIMARY SCHOOLS
YNYSWEN INFANTS SCHOOL
This school was included in the audit plan for 2015/16 as part of the cyclical audit process for primary schools. However, the school was subsequently closed during the year and the audit cancelled.

- 3.3 Within the Audit Plan for 2015/16, contingencies were included for:
- unplanned work;
 - audits where the scope was extended and/or the workload demanded a higher number of days be used;
 - investigations into allegations of irregularity; and
 - planning prudently for sickness absence from within the service.

Table 4 provides an overview of how the contingencies were utilised during 2015/16:

Table 4 – Utilisation of contingencies

CONTINGENCY FOR UNPLANNED WORK / EXTENDED SCOPE REQUIRING FURTHER TESTING
COMMUNITIES FIRST
This review was delivered in excess of the planned allocation of days <ul style="list-style-type: none"> • (55 additional days)
PUBLIC SECTOR INTERNAL AUDIT STANDARDS
This review was delivered in excess of the planned allocation of days <ul style="list-style-type: none"> • (21 additional days)
PREVENTION SERVICES
This review was delivered in excess of the planned allocation of days <ul style="list-style-type: none"> • (17.4 additional days)
DATA MANAGEMENT
This review was delivered in excess of the planned allocation of days <ul style="list-style-type: none"> • (16.5 additional days)
RESIDENTIAL CARE

This review was delivered in excess of the planned allocation of days	
<ul style="list-style-type: none"> (15.9 additional days) 	
HERITAGE SERVICE	
This review was delivered in excess of the planned allocation of days	
<ul style="list-style-type: none"> (7.3 additional days) 	
Budgeted Days in the 2015/16 Audit Plan	75
Total Sum of Additional Days Required	133.1
Net impact	+58 days
SPECIAL INVESTIGATIONS - Budgeted Days 50	
Actual Days	
CHILDREN'S HOMES	
<ul style="list-style-type: none"> Poor records of food and other items held at Children's homes. 	32
(not substantiated based upon the records)	
Net impact	-18 days
SICKNESS - Budgeted Days 53	
Actual Days	
	74
Net impact	+21 days

3.4 Table 4 illustrates the impact of the actual days taken on specific areas of work compared to the budgeted/planned days, the net impact on the overall plan for 2015/16 resulted in 61 days being spent on work outside of the planned contingencies. The management of sickness absence within the service will remain a priority for the Service during 2016/17.

3.5 Audit Committee received a summary of all finalised audit assignments completed by the Internal Audit Service throughout 2015/16. During 2015/16, Audit Committee expressed concerns in respect of the internal control environments in place for the following audit assignments:

- **Communities First**
- **Building Maintenance** (specifically, the compliance of contractors in ensuring procedures relating to asbestos management arrangements are complied with).

3.6 The assignments were requested to be included in the annual audit plan for 2016/17.

4. Business Plan Objectives 2015/16

4.1 During 2015/16, key objectives for the service were identified in the Internal Audit Business Plan. The Business Plan was reported to Audit Committee at their meeting held on [29 June 2015](#).

4.2 The 2015/16 objectives for Internal Audit focused on reviewing the Council's governance and risk management arrangements, and complimentary to these

objectives, continue to develop the important role that Audit Committee has in meeting its terms of reference.

4.3 The objectives are outlined below:

4.4 **Audit Committee**

4.5 In consultation with the Chairperson of Audit Committee, develop a workplan for the 2015/16 Municipal Year that helps to ensure that Members have the knowledge, skills and information to enable them to scrutinise reports they receive in respect of the Council's:

- Internal Control Environment
- Governance and Risk Management arrangements

The above areas were addressed through revising the information provided to Audit Committee in relation to the internal control environment, including the provision of more detailed information, and also providing a progress up date to Audit Committee during the year around governance arrangements, as set out within the 2014/15 Annual Governance Statement (see point 4.10 below also).

4.6 **Risk Management**

4.7 In order to ensure that more qualitative information is provided in respect of the Council's Strategic Risks, develop the information that is provided to Members as part of quarterly Performance Reports.

4.8 This area was progressed through incorporating up dates on each of the Council's strategic risks within its quarterly Performance Reports that also included a narrative up date from the risk owner and whether or not any changes were needed to the risk scores.

4.9 Establish a programme of 'spot check audits' to ensure that the intended 'Operational Risk Management' arrangements are embedded within Service Area's business planning arrangements and that they are monitored appropriately.

4.10 This programme of work is on-going in that 'spot checks' were undertaken during the year to help services develop their risk management arrangements. However, not all services have received a 'spot check' and as such there will be a requirement for this work to continue.

4.11 **Governance**

4.12 Collate the recommendations detailed in the Annual Governance Statement 2014/15 and ensure they are reported to Audit Committee and subject to routine follow-up.

4.13 As noted at 4.5 above, an up date was reported to Audit Committee on the 7th December 2015 providing a position statement on the progress the Council was making to implement the recommendations contained within the 2014/15 Annual Governance Statement.

- 4.14 Review the Council's governance arrangements during 2015/16. If areas for improvement are identified then ensure they are reported to Senior Management, Audit Committee and monitored by designated officers.
- 4.15 This area has not yet been actioned. Further to the 2015/16 Annual Governance Statement being approved and appropriate recommendations endorsed, arrangements will be made for Senior Management and Audit Committee to be kept apprised of progress.

Forward Look - 2016/17

- 4.16 The Internal Audit Service has an evidence based tracked record of delivering a focused programme of work that provides stakeholders with assurance in respect of the Council's overall control environment. The performance of the service has been routinely scrutinised by Audit Committee via the provision of detailed reports during 2015/16.
- 4.17 The work undertaken during 2015/16 in respect of reviewing and improving governance arrangements relating to risk management and whistleblowing in particular, aim to improve transparency and provide opportunity for improved scrutiny.
- 4.18 The Service Self Evaluation identified the following areas where further improvement can be delivered and these form the priorities for the service during 2016/17:
- 4.19 Internal Audit will develop a risk and priority based audit plan for 2016/17 that focuses its resources appropriately; however during 2016/17 the service will strive to make further improvement in respect of the percentage of the audit plan completed.
- 4.20 Internal Audit will continue to have a central role in reviewing and developing further the Council's Risk Management arrangements which will include (but not restricted to):
- Assisting Delivery Plan owners to develop their Operational Risk Management arrangements.
 - Continue to work with management to develop and roll-out the Council's Partnership Risk Management Strategy.
- 4.21 Given the heightened prevalence of external parties attempting to commit fraud against public sector bodies, the Internal Audit Manager will lead a Council wide programme of work to raise staff awareness, assess the risk of fraud, bribery & corruption and further reinforce controls that will help to mitigate it.
- 4.22 During 2015/16 the Internal Audit Service supported the development of a revised approach to reporting concerns to the Council under the Whistleblowing arrangements. In 2016/17 the Service will continue with this work with a shift in focus to improving awareness amongst workers and monitoring its effectiveness.

4.23 The Service needs to better understand its costs compared to other local authorities and explore opportunities to share resources with other organisations.

5. Assurance Statement

- 5.1 Based on the combination of planned and unplanned assurance and consultancy work undertaken by Internal Audit during 2015/16 I am able to state that, in my view, **the system of internal control within the Council operated effectively during 2015/16 with some areas identified for improvement.**
- 5.2 Taking the above into account, it should be noted that the system of internal control can provide only reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period.
- 5.3 There have been service areas where weaknesses in the internal control framework have been identified but, in my opinion, these did not have a material impact on the overall level of assurance within the Council.

Marc Crumbie
Operational Audit Manager
April 2016

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Appendix 2 – 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	Management response to 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	29/02/2016	75	01/03/2016	1
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	Carried Forward								
LEGAL AND DEMOCRATIC SERVICES											
ELECTORAL REGISTRATION SERVICES	Medium	QTR 4	Final Report Issued	19/01/2016	28/01/2016	02/02/2016	5	22/02/2016	20	23/02/2016	1
COMMUNITY & CHILDREN'S SERVICES											
ADULT LOCALITY SERVICES & SHORT TERM INTERVENTION											
INDEPENDENT RESIDENTIAL ESTABLISHMENTS	Medium	QTR 2	Cancelled								
DIRECT PAYMENTS	High	QTR 2	Draft Report Issued	05/08/2015	27/08/2015	04/09/2015	8		0		0
COMMUNITY CARE											
MASH - ADULT'S SERVICES	High	QTR 3	Carried Forward								
CHILDREN'S SERVICES											

	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	Management response to issuing final report
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	QTR 4	Carried Forward								
MASH - CHILDREN'S SERVICES	High	QTR 4	Carried Forward								
PREVENTION SERVICES	High	QTR 2	Final Report Issued	24/08/2015	15/12/2015	06/01/2016	22	08/03/2016	62	09/03/2016	1
DIRECT SERVICES, BUSINESS & HOUSING											
COMMUNITIES FIRST	High	QTR 2	Final Report Issued	12/10/2015	06/11/2015	17/11/2015	11	31/03/2016	135	31/03/2016	0
RESIDENTIAL CARE	Medium	QTR 1	Final Report Issued	09/07/2015	16/10/2015	19/10/2015	3	18/01/2016	91	19/01/2016	1
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											
HOMELESSNESS	High	QTR 4	Carried Forward								
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	Final Report Issued	26/11/2015	14/12/2015	23/12/2015	9	08/02/2016	47	09/02/2016	1
CRIMINAL REMEDY ORDERS	High	QTR 3	Cancelled								
SUBSTANCE MISUSE	High	QTR 3	Final Report Issued	09/03/2016	10/03/2016	29/03/2016	19	07/04/2016	9	08/04/2016	1
SEXUAL ABUSE & DOMESTIC VIOLENCE	High	QTR 4	Final Report Issued	09/03/2016	10/03/2016	29/03/2016	19	07/04/2016	9	08/04/2016	1
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											

	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	Management response to issuing final report
CORPORATE ESTATES & PROCUREMENT											
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
IT											
MANAGEMENT AND CONTROL OF I.T ASSETS	High	QTR 2	Final Report Issued	01/09/2015	01/12/2015	02/12/2015	1	22/12/2015	20	05/01/2016	14
FINANCIAL SERVICES											
BUDGETARY CONTROL	High	QTR 3	Carried Forward								
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	Final Report Issued	27/11/2015	07/12/2015	14/12/2015	7	09/02/2016	57	09/02/2016	0
TAXATION	High	QTR 3	Draft Report Issued	15/12/2015	14/01/2016	21/01/2016	7		0		0
ADMINISTRATION OF TRUST FUNDS	Low	QTR 3	Draft Report Issued	15/03/2016	22/03/2016	15/04/2016	8				
CAPITAL ACCOUNTING & ASSET REGISTER	High	QTR 3	Carried Forward								
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	Draft Report Issued	04/11/2015	22/04/2015	22/04/2015	0		0		0
CREDITORS	High	QTR 3	Draft Report Issued	14/12/2015	29/01/2016	03/02/2016	5		0		0
PENSIONS	Medium	QTR 3	Final Report Issued	10/02/2016	03/03/2016	04/03/2016	1	11/03/2016	7	15/03/2016	4
INCOME, DEBTORS & DEBT RECOVERY	High	QTR 3	Carried Forward								

	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	Management response to issuing final report
HOUSING BENEFITS	High	QTR 3	Draft Report Issued	12/01/2016	31/03/2016	19/04/2016	19		0		0
COUNCIL TAX	High	QTR 3	Draft Report Issued	25/02/2016	14/03/2016	18/03/2016	4		0		0
NDR	High	QTR 3	Final Report Issued	16/02/2016	23/02/2016	29/02/2016	6	29/02/2016	0	01/03/2016	1
HIGHWAYS AND STREETCARE											
WASTE MANAGEMENT	High	QTR 4	Carried Forward								
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	Final Report Issued	14/10/2015	27/11/2015	30/11/2015	3	24/02/2016	86	25/02/2016	1
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
GRANT CLAIMS											
GRANT CLAIMS 2015/16	Low	QTR 1	Final Report Issued	09/03/2016	09/03/2016	09/03/2016	0	09/03/2016	0	09/03/2016	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	Carried Forward								
SCHOOLS & COMMUNITY											
DCELLS	High	QTR 3	Carried Forward								
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

	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	Management response to issuing final report
DATA MANAGEMENT	High	QTR 1	Final Report Issued	01/07/2015	01/09/2015	24/09/2015	23	17/02/2016	146	25/02/2016	8
FRAMEWORK FOR EXCELLENCE IN TEACHING	High	QTR 4	Carried Forward								
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
POST 16 GRANT	High	QTR 4	Final Report Issued	22/01/2016	22/01/2016	22/01/2016	0	22/01/2016	0	22/01/2016	0
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
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

	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	Management response to issuing final report
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
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
YNSWEN INFANTS SCHOOL	Medium	QTR 3	Cancelled								
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	Final Report Issued	02/12/2015	02/12/2015	18/12/2015	16	29/02/2016	73	29/02/2016	0
YGG LLYN Y FORWYN	Medium	QTR 3	Final Report Issued	19/11/2015	04/12/2015	09/12/2015	5	03/02/2016	56	04/02/2016	1
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 YNSWEN	Medium	QTR 3	Draft Report Issued	08/03/2016	14/03/2016	08/04/2016	25		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	Management response to issuing final report
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	Draft Report Issued	10/03/2016	15/03/2016	08/04/2016	24		0		0
LLANTRISANT PRIMARY SCHOOL	Medium	QTR 3	Draft Report Issued	22/03/2016	23/3/2016	15/04/2016	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	Draft Report Issued	10/03/2016	11/03/2016	08/04/2016	28		0		0
YGG PONT SION NORTON	Medium	QTR 3	Draft Report Issued	16/03/2016	13/04/2016	14/04/2016	1		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	Carried Forward								
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	Draft Report Issued	18/01/2016	25/01/2016	29/02/2016	35		0		0
TREORCHY COMPREHENSIVE SCHOOL	High	QTR 4	Final Report Issued	12/01/2016	18/02/2016	25/02/2016	7	08/03/2016	12	08/03/2016	0
TONYPANDY COMMUNITY COLLEGE	High	QTR 4	Carried Forward								
YSGOL GYFUN Y CYMER	High	QTR 4	Carried Forward								
PONTYPRIDD HIGH SCHOOL	High	QTR 4	Carried Forward								

	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	Management response to 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	Final Report Issued	10/02/2016	11/02/2016	07/03/2016	25	16/03/2016	9	17/03/2016	1
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
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	Final Report Issued	17/12/2015	23/12/2015	06/01/2016	14	06/01/2016	0	13/01/2016	7
PAYROLL	Medium	QTR 3	Final Report Issued	20/01/2016	02/02/2016	04/02/2016	2	09/02/2016	5	09/02/2016	0
GENERAL LEDGER	Low	QTR 3	Final Report Issued	18/01/2016	18/01/2016	28/01/2016	10	02/02/2016	5	03/02/2016	1
MANAGEMENT OF RECYCLATE	High	QTR 2	Final Report Issued	07/03/2016	05/04/2016	11/04/2016	6	11/04/2016	0	11/04/2016	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	Final Report Issued	02/11/2015	19/11/2015	27/11/2015	8	22/01/2016	56	25/01/2016	3
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