

# RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

## MUNICIPAL YEAR 2017/18

**COMMITTEE:**

**AUDIT COMMITTEE**

**27<sup>th</sup> November 2017**

<b>Item No. 5</b>
<b>Internal Audit Performance 2017/18</b>

**REPORT OF:-**

**GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES**

Author: Marc Crumbie (Temporary Head of Internal Audit & Procurement  
Development Programmes)  
(01443) 680779

**1. PURPOSE OF THE REPORT**

1.1 This report provides the performance information in respect of the Internal Audit Service between 1<sup>st</sup> April 2017 and 14<sup>th</sup> November 2017.

**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 The Audit Committee Terms of Reference (Point F) requires it *'To receive reports on the performance of the Internal Audit Service throughout the year particularly in relation to matters of financial probity and corporate governance'*.

3.2 In line with this requirement Appendix 1 sets out the revised Internal Audit Plan for 2017/18 and includes the status of each audit, the quarter in which the audit is/was planned to commence and incorporates the detailed performance information for each audit.

3.3 The revised Audit Plan currently includes 88 individual audit assignments.

Based upon the revised audit plan, as at 14<sup>th</sup> November 2017, 41% of the Audit Plan had been completed to report stage. The detailed breakdown of the status of each review is provided in **Appendix 1** and is summarised as follows:

<b>Status</b>	<b>No. Of Audits</b>
Final Reports Issued	24
Draft Reports Issued	12
Fieldwork Complete	6
Audits In Progress	8
Audits Not Yet Started ('Planned')	38
<b>Total:</b>	<b>88</b>

3.4 **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. A verbal update in respect of the status of the outstanding recommendations shown in Appendix 2 will be provided at the meeting.

#### 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**

**27<sup>th</sup> November 2017**

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

Author: Marc Crumbie (Temporary Head of Internal Audit & Procurement Development Programmes)

**Item**

**File Ref:**

5. Internal Audit Performance 2017/18 IA / MC

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## Appendix 1 - Monitoring the Internal Audit Plan 2017/18

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>CHIEF EXECUTIVE'S DIVISION</b>											
<b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>											
THEATRES	Medium	QTR 3	In Progress	30/08/2017			0		0		0
<b>HUMAN RESOURCES</b>											
SICKNESS ABSENCE MANAGEMENT – FOLLOW-UP	High	QTR 4	Planned				0		0		0
<b>REGENERATION &amp; PLANNING</b>											
WELSH CHURCH ACTS FUND	Medium	QTR 3	In Progress	24/10/2017			0		0		0
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>											
<b>ADULT SERVICES</b>											
SUPPORT AT HOME	High	QTR 3	Planned				0		0		0
<b>COMMUNITY CARE</b>											
VISION PRODUCTS	Medium	QTR 1	Fieldwork Complete	26/06/2017	13/10/2017		0		0		0
THE PANEL PROCESS	High	QTR 4	Planned				0		0		0
MASH - ADULT'S SERVICES	High	QTR 4	Planned				0		0		0
<b>DIRECT SERVICES, BUSINESS &amp; HOUSING</b>											
DEFERRED PAYMENTS	High	QTR 3	Planned				0		0		0
<b>CHILDREN'S SERVICES</b>											

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>MASH - CHILDREN'S SERVICES</b>	High	QTR 1	Draft Report Issued	18/07/2017	22/09/2017	04/10/2017	12		0		0
<b>CHILDREN'S SERVICES - REVISED OPERATING MODEL</b>	High	QTR 1	Final Report Issued	05/05/2017	14/06/2017	16/06/2017	2	13/10/2017	119	13/10/2017	0
<b>ADOPTION SUPPORT PAYMENTS</b>	High	QTR 3	Planned				0		0		0
<b>CONTRACT MANAGEMENT</b>	High	QTR 4	Planned				0		0		0
<b>PUBLIC HEALTH AND PROTECTION</b>											
<b>LLWYDCOED CREMATORIUM</b>	Low	QTR 2	Final Report Issued	27/07/2017	02/08/2017	02/08/2017	0	19/09/2017	48	21/09/2017	2
<b>BEREAVEMENT SERVICES SELF ASSESSMENT REPORT</b>	Low	QTR 3	In Progress	05/09/2017			0		0		0
<b>TACKLING POVERTY</b>	High	QTR 3	Planned				0		0		0
<b>SINGLE POINT OF ACCESS</b>	High	QTR 3	In Progress	13/09/2017			0		0		0
<b>LEISURE SERVICES REVIEW</b>	Medium	QTR 1	Draft Report Issued	22/05/2017	26/07/2017	02/08/2017	7		0		0
<b>CORPORATE &amp; FRONTLINE SERVICES</b>											
<b>CORPORATE ESTATES &amp; PROCUREMENT</b>											
<b>ORGANISED CRIME PROCUREMENT REVIEW</b>	High	QTR 3	Planned				0		0		0
<b>OPERATIONAL PROCUREMENT</b>	High	QTR 4	Planned				0		0		0
<b>FINANCIAL SERVICES</b>											
<b>GENERAL LEDGER &amp; ACCOUNTING</b>	Low	QTR 3	Final Report Issued	20/09/2017	27/09/2017	28/09/2017	1	28/09/2017	0	28/09/2017	0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>TAXATION</b>	High	QTR 4	Planned				0		0		0
<b>TREASURY MANAGEMENT</b>	High	QTR 3	Final Report Issued	06/09/2017	14/09/2017	18/09/2017	4	18/09/2017	0	19/09/2017	1
<b>PAYROLL</b>	Medium	QTR 1	Final Report Issued	01/04/2017	15/05/2017	22/05/2017	7	29/08/2017	99	29/08/2017	0
<b>CREDITORS</b>	Medium	QTR 4	Planned				0		0		0
<b>PENSIONS</b>	Medium	QTR 4	Planned				0		0		0
<b>INCOME, DEBTORS &amp; DEBT RECOVERY</b>	Medium	QTR 3	Planned				0		0		0
<b>ADMINISTRATION OF TRUST FUNDS</b>	Low	QTR 3	Final Report Issued	10/08/2017	05/09/2017	06/09/2017	1	22/09/2017	16	27/09/2017	5
<b>HIGHWAYS &amp; STREETCARE</b>											
<b>HIGHWAYS</b>	High	QTR 3	Planned				0		0		0
<b>IT</b>											
<b>DISASTER RECOVERY</b>	High	QTR 1	Draft Report Issued	20/02/2017	05/10/2017	17/10/2017	12		0		0
<b>EDUCATION &amp; LIFELONG LEARNING</b>											
<b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>											
<b>EDUCATION OTHER THAN AT SCHOOL</b>	High	QTR 3	In Progress	14/11/2017			0		0		0
<b>ALTERNATIVE PROVISION REFERRALS</b>	High	QTR 3	Planned				0		0		0
<b>COLEG TAI - FOLLOW-UP</b>	High	QTR 4	Planned				0		0		0
<b>PRIMARY SCHOOLS</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>End of Fieldwork to Issue Draft Report (Days)</b>	<b>Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Final Report</b>	<b>Management response to issuing final report</b>
<b>ABERDARE TOWN CHURCH IN WALES PRIMARY</b>	Medium	QTR 1	Final Report Issued	26/04/2017	26/05/2017	19/07/2017	54	06/10/2017	79	11/10/2017	5
<b>BODRINGALLT PRIMARY SCHOOL</b>	Medium	QTR 3	Final Report Issued	28/09/2017	29/09/2017	04/10/2017	5	12/10/2017	8	12/10/2017	0
<b>BRYNNAU PRIMARY</b>	Medium	QTR 1	Draft Report Issued	19/06/2017	20/06/2017	30/06/2017	10		0		0
<b>GLENBOI PRIMARY</b>	Medium	QTR 2	Final Report Issued	10/07/2017	14/07/2017	03/08/2017	20	12/10/2017	70	13/10/2017	1
<b>GWAUNMEISGYN PRIMARY</b>	Medium	QTR 1	Final Report Issued	10/05/2017	26/05/2017	21/07/2017	56	12/10/2017	83	13/10/2017	1
<b>GWAUNCELYN PRIMARY SCHOOL</b>	Medium	QTR 3	Fieldwork Complete	28/09/2017	29/09/2017		0		0		0
<b>HENDREFORGAN PRIMARY</b>	Medium	QTR 1	Final Report Issued	15/05/2017	26/05/2017	20/07/2017	55	19/09/2017	61	19/09/2017	0
<b>LLANHARI PRIMARY</b>	Medium	QTR 1	Draft Report Issued	01/07/2017	03/07/2017	11/08/2017	39	13/11/2017	94		0
<b>LLWYNCELYN INFANTS</b>	Medium	QTR 1	Final Report Issued	17/05/2017	26/05/2017	19/07/2017	54	22/09/2017	65	25/09/2017	3
<b>LLANILLTUD FAERDREF PRIMARY SCHOOL</b>	Medium	QTR 3	Draft Report Issued	05/10/2017	06/10/2017	26/10/2017	20		0		0
<b>LLWYNYPPIA PRIMARY SCHOOL</b>	Medium	QTR 3	Draft Report Issued	10/10/2017	11/10/2017	25/10/2017	14		0		0
<b>OAKLANDS PRIMARY</b>	Medium	QTR 3	Fieldwork Complete	19/09/2017	22/09/2017		0		0		0
<b>PENPYCH COMMUNITY PRIMARY</b>	Medium	QTR 1	Final Report Issued	24/05/2017	25/05/2017	29/06/2017	35	18/07/2017	19	21/07/2017	3
<b>PENRHYS PRIMARY</b>	Medium	QTR 2	Final Report Issued	17/07/2017	20/07/2017	07/08/2017	18	25/09/2017	49	10/10/2017	15

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
<b>SS GABRIEL &amp; RAPHAEL PRIMARY</b>	Medium	QTR 1	Final Report Issued	02/05/2017	04/05/2017	23/05/2017	19	21/07/2017	59	26/07/2017	5
<b>TONYPANDY PRIMARY</b>	Medium	QTR 3	Draft Report Issued	03/10/2017	05/10/2017	13/11/2017	39		0		0
<b>TRALLWNG INFANTS</b>	Medium	QTR 1	Final Report Issued	20/06/2017	21/06/2017	11/08/2017	51	02/10/2017	52	10/10/2017	8
<b>TREF Y RHYG PRIMARY</b>	Medium	QTR 1	Final Report Issued	06/06/2017	07/06/2017	22/06/2017	15	30/10/2017	130	01/11/2017	2
<b>TREORCHY PRIMARY</b>	Medium	QTR 1	Final Report Issued	10/05/2017	11/05/2017	02/06/2017	22	20/07/2017	48	21/07/2017	1
<b>TREROBART PRIMARY</b>	Medium	QTR 2	Draft Report Issued	04/07/2017	06/07/2017	11/08/2017	36		0		0
<b>TYLORSTOWN PRIMARY SCHOOL</b>	Medium	QTR 4	Planned				0		0		0
<b>YNYSBOETH PRIMARY</b>	Medium	QTR 3	Planned				0		0		0
<b>YGG LLWYNCELYN</b>	Medium	QTR 4	Planned				0		0		0
<b>PRIMARY SCHOOL SELF ASSESSMENT</b>	Medium	QTR 4	Planned				0		0		0
<b>PENPYCH COMMUNITY PRIMARY - FOLLOW-UP</b>	High	QTR 3	Planned				0		0		0
<b>GLENBOI PRIMARY - FOLLOW-UP</b>	High	QTR 3	Planned				0		0		0
<b>MIDDLE SCHOOLS</b>											
<b>YSGOL LLANHARI</b>	High	QTR 3	Planned				0		0		0
<b>SECONDARY SCHOOLS</b>											
<b>YSGOL GYFUN GARTH OLWG</b>	High	QTR 1	Draft Report	12/06/2017	16/06/2017	05/10/2017	111		0		0

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
			Issued								
Y PANT COMPREHENSIVE SCHOOL	High	QTR 1	Final Report Issued	05/06/2017	07/07/2017	02/08/2017	26	07/11/2017	97	7/11/2017	0
HAWTHORN HIGH SCHOOL	High	QTR 1	Draft Report Issued	15/05/2017	19/05/2017	24/08/2017	97		0		0
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 3	Planned				0		0		0
YG RHYDYWAUN	Medium	QTR 3	Fieldwork Complete	06/11/2017	10/11/2017		0		0		0
ST JOHN BAPTIST CHURCH IN WALES HIGH SCHOOL	Medium	QTR 3	Planned				0		0		0
BRYNCELYNNOG COMPREHENSIVE SCHOOL	Medium	QTR 3	Fieldwork Complete	16/10/2017	20/10/2017		0		0		0
FERNDALE COMMUNITY SCHOOL - FOLLOW-UP	High	QTR 4	Planned				0		0		0
TONYREFAIL SCHOOL - FOLLOW-UP	High	QTR 4	Planned				0		0		0
PONTYPRIDD HIGH SCHOOL - FOLLOW-UP	High	QTR 4	Planned				0		0		0
PORTH COMMUNITY SCHOOL - FOLLOW-UP	High	QTR 4	Planned				0		0		0
Y PANT COMPREHENSIVE SCHOOL - FOLLOW-UP	High	QTR 4	Planned				0		0		0
<b>S.E.N. SCHOOLS</b>											
YSGOL HEN FELIN	High	QTR 1	Final Report Issued	27/04/2017	31/05/2017	02/06/2017	2	20/10/2017	140	25/10/2017	5
PARK LANE SPECIAL SCHOOL	Medium	QTR 1	Final Report Issued	20/06/2017	23/06/2017	29/06/2017	6	16/10/2017	109	25/10/2017	9

	PRIORITY	PLANNED QTR	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report Issued	End of Fieldwork to Issue Draft Report (Days)	Management Responses	Timeliness of Management Response	Final Report	Management response to issuing final report
YSGOL TY COCH	Medium	QTR 1	Final Report Issued	08/05/2017	06/06/2017	23/06/2017	17	01/09/2017	70	11/09/2017	10
<b>SCHOOLS &amp; COMMUNITY</b>											
DCELLS	High	QTR 3	In Progress	06/11/2017			0		0		0
POST 16 GRANT	High	QTR 4	Planned				0		0		0
SAFEGUARDING ARRANGEMENTS	High	QTR 2	Fieldwork Complete	21/06/2017	10/11/2017		0		0		0
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
PERFORMANCE INDICATORS	High	QTR 2	Draft Report Issued	05/07/2017	03/11/2017	07/11/2017	4		0		0
OPERATIONAL RISK MANAGEMENT	High	QTR 4	Planned				0		0		0
ANTI-FRAUD, BRIBERY & CORRUPTION	High	QTR 4	Planned				0		0		0
<b>AMGEN</b>											
AMGEN – PAYROLL	Medium	QTR 3	Planned				0		0		0
AMGEN – DEBTORS	Medium	QTR 3	Planned				0		0		0
AMGEN – CREDITORS	Medium	QTR 3	Planned				0		0		0
AMGEN - GENERAL LEDGER	Low	QTR 3	Final Report Issued	28/09/2017	27/10/2017	31/10/2017	4	31/10/2017	0	31/10/2017	0
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>											
CSC – PAYROLL	Medium	QTR 3	Planned				0		0		0
CSC – DEBTORS	Medium	QTR 3	In Progress	23/10/2017			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>End of Fieldwork to Issue Draft Report (Days)</b>	<b>Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Final Report</b>	<b>Management response to issuing final report</b>
<b>CSC – CREDITORS</b>	Medium	QTR 3	In Progress	12/10/2017			<b>0</b>		<b>0</b>		<b>0</b>
<b>CSC - GENERAL LEDGER</b>	Low	QTR 3	Final Report Issued	04/10/2017	24/10/2017	31/10/2017	<b>7</b>	31/10/2017	<b>0</b>	01/11/2017	<b>1</b>

## Appendix 2 - The Status of Recommendations

### CHIEF EXECUTIVE'S DIVISION

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
11	Implemented	Overdue / Outstanding	Target Date in the Future
	11	0	0
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
57	Implemented	Overdue / Outstanding	Target Date in the Future
	55	1	1
<b>Number of LOW Recs</b>	<b>STATUS</b>		
46	Implemented	Overdue / Outstanding	Target Date in the Future
	46	0	0

### COMMUNITY & CHILDREN'S SERVICES

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
17	Implemented	Overdue / Outstanding	Target Date in the Future
	10	4	3
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
115	Implemented	Overdue / Outstanding	Target Date in the Future
	104	4	7
<b>Number of LOW Recs</b>	<b>STATUS</b>		
79	Implemented	Overdue / Outstanding	Target Date in the Future
	76	0	3

### CORPORATE & FRONTLINE SERVICES

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
25	Implemented	Overdue / Outstanding	Target Date in the Future
	25	0	0
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
86	Implemented	Overdue / Outstanding	Target Date in the Future
	83	2	1
<b>Number of LOW Recs</b>	<b>STATUS</b>		

<b>Recs</b>			
41	Implemented	Overdue / Outstanding	Target Date in the Future
	39	2	0

**EDUCATION & LIFELONG LEARNING**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
173	Implemented	Overdue / Outstanding	Target Date in the Future
	148	14	11
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
552	Implemented	Overdue / Outstanding	Target Date in the Future
	519	13	20
<b>Number of LOW Recs</b>	<b>STATUS</b>		
476	Implemented	Overdue / Outstanding	Target Date in the Future
	456	11	9

**WHOLE AUTHORITY ARRANGEMENTS**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
4	Implemented	Overdue / Outstanding	Target Date in the Future
	4	0	0
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
8	Implemented	Overdue / Outstanding	Target Date in the Future
	8	0	0
<b>Number of LOW Recs</b>	<b>STATUS</b>		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0