

# RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

## MUNICIPAL YEAR 2017/18

**COMMITTEE:**

**AUDIT COMMITTEE**

**30<sup>th</sup> April 2018**

<b>Item No. 8</b>
<b>DRAFT Internal Audit Annual Report 2017/18</b>

**REPORT OF:-**

**GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES**

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

### **1. PURPOSE OF THE REPORT**

This report provides Members with the 'Draft Internal Audit Annual Report 2017/18' (incorporating a 'Statement of Assurance' in respect of the Council's overall system of internal control).

### **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 2017/18.

### **3. BACKGROUND**

3.1 The Public Sector Internal Audit Standards require the Head of Internal Audit 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 conformance with the Public Sector Internal Audit

Standards.

- 3.2 In addition, the Audit Committee Terms of Reference include the following responsibility: *'1 - To receive and consider the Head of Internal Audit's Annual Report and opinion on the level of assurance it can give over the Authority's governance arrangements and associated internal control environment'*.
- 3.3 Taking into account the above requirements, the Annual Report is provided at **Appendix 1**.
- 3.4 The end-of-year position in relation to the delivery of the 2017/18 Internal Audit Plan is provided within the Annual Report.

**4. SUMMARY**

- 4.1 The Internal Audit Service has produced a 'Draft Internal Audit Annual Report 2017/18' setting out its performance alongside the findings from its work during the year. Based on the information compiled, the Report concludes that *'...overall, the system of internal control within the Council operated effectively during 2017/18 with some areas identified for improvement – particularly within the comprehensive school sector'*.

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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**

**30<sup>th</sup> April 2018**

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

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

**Item**

**8. Draft Internal Audit Annual Report 2017/18**

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## Appendix 1

Rhondda Cynon Taf CBC  
Internal Audit Service

**DRAFT Internal Audit  
Annual Report 2017/18**

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## 1. Introduction

- 1.1 This Internal Audit Annual Report 2017/18 (from hereon 'Annual Report') summarises the work of the Internal Audit Service between the period April 2017 and March 2018. It provides a detailed account of the performance of the service along with an overview of the progress made in delivering the priorities as identified in the Internal Audit Delivery Plan 2017/18.
- 1.2 The aim of the work undertaken by Internal Audit each year is to ensure the Council's control environment is reviewed sufficiently to provide an evidence based opinion on the overall system of internal control. The opinion on the adequacy of the Council's overall system of internal control is used to inform the Council's Annual Governance Statement 2017/18.

## 2. Internal Audit Service – Performance 2017/18

- 2.1 Within the audit plan for 2017/18 the Internal Audit Service planned to complete a total of 89 individual audit assignments. Table 1 provides a summary of the performance against this total and compares the performance with the two previous financial years.

Table 1 – Internal Audit Service Year End Performance – 2017/18

Performance Indicator	2017/18	2016/17 Actual	2015/16 Actual
% Planned audits completed to report stage.	76%	85%	82%

- 2.2 As shown in Table 1 above, 76% of planned audit work was completed to report stage by the 31<sup>st</sup> March 2018. Out of a total of 89 planned audits:
- 68 audits were completed to report stage, comprising:
    - 52 finalised audits;
    - 16 audits at draft report stage.
  - 21 audits where a report had not been completed.
- 2.3 It is worth noting that 6 audit assignments were substantially complete i.e. the fieldwork had been completed and draft reports were being written. If these were incorporated into the overall percentage of work substantially completed by the end of the financial year, 83% of the audit plan would be completed.
- 2.4 With regard to the audits that were not completed to report stage during 2017/18:
- 19 have been carried forward into the 2018/19 Audit Plan (Table 2); and
  - 2 planned audits will not be carried forward into 2018/19 due to complementary work being undertaken locally by Services (Table 3).

**Table 2 – audits to be carried forward into the 2018/19 Audit Plan**

SICKNESS ABSENCE MANAGEMENT	Full Carried Forward into 2018/19
SUPPORT AT HOME	
THE PANEL PROCESS	
CONTRACT MANAGEMENT	
TACKLING POVERTY	
PENSIONS	
HIGHWAYS	
OPERATIONAL RISK MANAGEMENT	
ANTI-FRAUD, BRIBERY & CORRUPTION	
DEFERRED PAYMENTS	Fieldwork Commenced. Part Carried Forward into 2018/19
ADOPTION SUPPORT PAYMENTS	
CREDITORS	
INCOME, DEBTORS & DEBT RECOVERY	Fieldwork Complete. Part Carried Forward into 2018/19  Refer to paragraph 2.3 above.
Y PANT FOLLOW UP	
YSGOL GYFUN GARTH OLWG FOLLOW UP	
HAWTHORN HIGH SCHOOL FOLLOW UP	
ORGANISED CRIME PROCUREMENT REVIEW	
PRIMARY SCHOOL SELF ASSESSMENT	
DCELLS	

**Table 3 – 2 planned audits not to be carried forward into the 2018/19 Audit Plan**

MASH - ADULT SERVICES	<p>The Adult Safeguarding Service Manager has confirmed that internal reviews of the service had taken place during the year, as follows:</p> <ul style="list-style-type: none"> <li>• A programme of ongoing thematic and individual case audits within the Adults (and now the MASH) multi-agency Quality Assurance sub-groups, the findings of which are reported by exception to the Board via the Operational Committee. The Manager stated that there are always lessons to be learnt emerging from every audit, but there have been no critical quality issues reported.</li> <li>• The service, linking to the safeguarding arrangements in place for adults, was the subject of a Mercury project review. The outcome of which was presented to the Council's Senior Leadership Team on the 5<sup>th</sup> October 2017.</li> </ul> <p>Noting the two items identified above, it is proposed that the audit is not carried forward into the 2018/19 audit plan.</p>
OPERATIONAL PROCUREMENT	<p>This review was initially included within the 2017/18 Audit Plan with the intended scope of reviewing compliance with the Council's Contract Procedure Rules.</p> <p>An internal review of the Council's procurement activities</p>



	<p>was undertaken and a change in approach was agreed with the Council's Chief Executive &amp; Group Director, Corporate &amp; Frontline Services. With effect from the first quarter of 2017/18, all procurement activity with an estimated contract value in excess of £15k was to be undertaken by the central Procurement Service. NOTE: The previous iteration of the Contract Procedure Rules only required input from the Procurement Service at a higher threshold value.</p> <p>In order to complement this work, robust spend monitoring arrangements were put in place by the Procurement Service whereby the monthly spend of the Council was reviewed to establish compliance with the Contract Procedure Rules.</p> <p>The Procurement Service has provided a detailed overview of this process to Internal Audit and it is felt that an audit to establish compliance would duplicate effort.</p> <p>To avoid duplication of work it is proposed to not carry forward this audit review into 2018/19.</p>
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2.5 As noted in Table 1, 100% of the audit plan had not been delivered by the 31<sup>st</sup> March 2018, with reasons set out below.

Reallocation of specific staffing resources

2.6 During quarter 4 of 2017/18 the Senior Leadership Team (SLT) received an update on the Council's preparations to deliver compliance with the General Data Protection Regulation (GDPR). At the meeting of SLT, additional resources from various service areas of the Council were requested, one of which was an Internal Audit resource.

2.7 Given the strategic importance to comply with the GDPR, 1 member of Internal Audit staff was seconded to the project team. Whilst reducing the ability of the Internal Audit Service to complete 100% of the audit plan, this secondment demonstrates:

- The added value that the Council's Internal Audit Service can provide to the Council;
- The ability to 'flex' the audit plan to target the resources of Internal Audit on emerging areas of highest risk and priority; and
- The skills and knowledge of Internal Audit staff that can be deployed.

2.8 This secondment will continue into 2018/19 and the draft audit plan for the next financial year has taken into account the days allocated to this project.

2.9 In addition, the Head of Internal Audit & Procurement Delivery Programmes was requested to oversee the project team put in place to deliver the Council's readiness for the GDPR. Whilst the number of days lost to Internal Audit was not significant, it did result in some resource being directly lost from the Internal Audit Service.

- Actual days spent delivering audit reviews exceeded the planned days
- 2.10 47 audit reviews resulted in the actual days taken to deliver the work exceeding the planned days allocated within the 2017/18 audit plan. This was due to, for example, the estimated number of days included in the Audit Plan at the start of the year being lower than actually required and the need for auditors to undertake more detailed fieldwork to enable demonstrable opinions to be formed on the standard of internal control. This has been the case in a number of Comprehensive Schools visited for example.
- 2.11 The impact of the above was 199 extra days spent on audit reviews compared to the contingency of 75 days built into the Audit Plan to cover such occurrences; the net overall impact was 124 extra days being required.
- 2.12 *How this will be managed in 2018/19?*
- A contingency will continue to be built into the audit plan for instances where additional audit work is required; and
  - More frequent performance management arrangements will be put in place to monitor and support the delivery of the Audit Plan at an individual auditor level.

Sickness absence

- 2.13 48 days were included within the 2017/18 Audit Plan with the aim of planning prudently for potential sickness absence. Unfortunately, two instances of long term sickness were experienced within the Internal Audit Service during the financial year. Cumulatively this resulted in 130 days being actually incurred resulting in a net loss of 82 days more absence than planned for.
- 2.14 Both long term absences were managed in accordance with the Council's Sickness Absence Policy with support provided via the Occupational Health Service.

### 3. Assurance & Consultancy Assignments 2017/18

- 3.1 Assurance Assignments
- 3.2 Audit Committee received a summary of all finalised audit assignments completed by the Internal Audit Service throughout 2017/18.
- 3.3 A summary of the overall opinions reported to Audit Committee, based upon the 2017/18 audit plan is shown below:

Opinion	Number of Finalised Audits Assignments
Effective	16
Effective with Opportunity for Improvement	33
Insufficient and requires improvement	3
Not adequate	0
TOTAL	52

*Note:*

The 3 audit reports considered insufficient and requiring improvement were:

- Penpych Community Primary,
  - Internal Audit undertook a follow-up review during qtr 4 of 2017/18.
  - The draft report was issued on 20<sup>th</sup> March 2018 and identified improvement, with an overall opinion given of 'effective with opportunity for improvement'.
- Y Pant Comprehensive School,
  - As at the end of the financial year, the fieldwork for the follow-up audit review had been completed.
  - There is no written report to refer to as at the time of this Annual Report.
- Hawthorn High School
  - As at the end of the financial year, the fieldwork for the follow-up audit review had been completed.
  - There is no written report to refer to as at the time of this Annual Report.

3.4 Of the 16 audits that are at draft report status at the time of this report, the draft opinions are as follows (*Note: these reports are subject to Management formally providing responses and any supplementary information they deem necessary. As a result, the opinion provided within the draft report may be subject to change*):

Draft Opinion	Number of audit assignments completed to draft report
Effective	1
Effective with Opportunity for Improvement	14
Insufficient and requires improvement	1
Not adequate	0
TOTAL	16

3.5 In addition to the audit reviews noted above (all of which related to the 2017/18 audit plan), 7 audit assignments were completed in 2016/17 that concluded the standards of control were insufficient and required improvement; following receipt of the reports, Audit Committee requested that follow up visits be made in 2017/18. An up date on this work is as follows:

- Management of sickness absence in schools
  - At the request of Audit Committee, a follow-up audit review was planned for 2017/18; however the Policy was updated during the year and Internal Audit agreed with Management that a follow-up visit to test compliance with the new Policy would take place during qtr 2 / 3 of 2018/19 in order to give time for the new arrangements to bed in and enable an appropriate sample size to be tested.
- Contract management of independent fostering and residential placements
  - A project team was put in place by the Group Director following receipt of the audit report. Internal Audit gave input into that project during 2017/18.

- A follow-up audit has been carried forward into the 2018/19 audit plan.
- Ty Gwyn
  - Internal Audit undertook a follow-up review during 2017/18 at the request of Audit Committee.
  - The opinion of the follow-up review concluded that the overall control environment was now considered to be 'effective with opportunity for improvement' (*the report is currently at draft report stage*).
- Ferndale Community School
  - Internal Audit undertook a follow-up review during 2017/18 at the request of Audit Committee.
  - The opinion of the follow-up review concluded that the overall control environment was now considered to be 'effective'.
  - Audit Committee requested a letter be issued to the Headteacher and Chair of Governors to acknowledge the overall improvement demonstrated.
- Tonyrefail Comprehensive School
  - Internal Audit undertook a follow-up review during 2017/18 at the request of Audit Committee.
  - The opinion of the follow-up review concluded that the overall control environment was now considered to be 'effective with opportunity for improvement' (*the report is currently at draft report stage*).
- Pontypridd High School
  - Internal Audit undertook a follow-up review during 2017/18 at the request of Audit Committee.
  - The opinion of the follow-up review concluded that the overall control environment was now considered to be 'effective with opportunity for improvement' (*the report is currently at draft report stage*).
- Porth Community School
  - Internal Audit undertook a follow-up review during 2017/18 at the request of Audit Committee.
  - The opinion of the follow-up review concluded that the overall control environment was now considered to be 'effective with opportunity for improvement' (*the report is currently at draft report stage*).

3.6 In summary, the assurance work delivered by Internal Audit, in line with the 2017/18 Audit Plan, has identified that the majority of audit reviews (94%) completed to report stage received generally satisfactory opinions i.e. either effective or effective with opportunity for improvement. Where follow-up audit reviews have been conducted and reports have been issued by Internal Audit, the general trend is one of improvement in the standard of internal control.

### 3.7 Consultancy Assignments

3.8 Within the Audit Plan for 2017/18, Internal Audit allocated resources to deliver two consultancy assignments:

- Information Management - as a member of the Information Management Project Board and Working Group, Internal Audit provided advice and input in respect of the development of a revised Information Management Policy and risk assessment process; and
- Corporate Safeguarding – the Head of Internal Audit & Procurement Delivery Programmes continued to be a member of the Corporate Safeguarding Working Group.

## 4. Delivery Plan Priorities 2017/18

4.1 The following priorities (shown in bold) were included within Internal Audit's Delivery Plan for 2017/18.

4.2 **Assess the 'fitness for purpose' of the Council's Risk Management arrangements (including the Strategic Risk Register) and co-ordinate a review of the Council's governance arrangements.**

### Update - Risk Management

4.3 The Council has a Risk Management Strategy that was approved by Cabinet in [March 2014](#) and set out the overall purpose and framework for risk management within the organisation.

4.4 The Council's risk management arrangements were reviewed in consultation with the Group Director, Corporate & Frontline Services and the Chief Executive during the first quarter of 2017/18. Following review, the format of the Strategic Risk Register was changed in order to provide more specific information to stakeholders in respect of controls and actions in place to manage the individual risks. The revised format was incorporated into the Council's quarterly Performance Reporting arrangements in 2017/18.

4.5 During 2017/18, the Council complied with the strategy because it up dated its Strategic Risk Register at the start of the year to align with Corporate Plan priority areas and incorporated strategic risk up dates into quarterly Performance Reports.

### Update – review of the Council's Governance arrangements

4.7 Internal Audit co-ordinated a review of the Council's governance arrangements during 2017/18. The work undertaken is set out below.

4.8 Co-ordinating responses from relevant Officers identified as owners of recommendations for proposals for improvement within the 2016/17 Annual Governance Statement. These updates were reported to Audit Committee at the meeting held on [27<sup>th</sup> November 2017](#).

- 4.9 Supporting a review of the effectiveness of the Council's 2017/18 governance arrangements, led by the Group Director for Corporate and Frontline Services, in line with the Chartered Institute of Public Finance and Accountancy 'Delivering good governance in Local Government: Framework 2016'. The outcome of this review was reported to Audit Committee at its meeting held on 30<sup>th</sup> April 2018.
- 4.10 **Position the Internal Audit Service to enable it to work more collaboratively with others and / or on behalf of others to improve resilience and efficiency of operations.**  
Update
- 4.11 Discussions with neighbouring Councils to establish the potential to work together took place during 2017/18. Communication will continue during 2018/19.
- 4.12 **Support Audit Committee to deliver its Terms of Reference.**  
Update
- 4.13 A workplan aimed at helping Audit Committee to discharge its role was compiled in consultation with the External Audit Manager and the Audit Committee Chairperson. The workplan was presented to Audit Committee at its meeting held on [17<sup>th</sup> July 2017](#).
- 4.14 The workplan for 2017/18 began the process of inviting other Officers of the Council to attend Audit Committee and present specific items, and were available to answer specific questions or queries that Audit Committee Members had (within the Terms of Reference for Audit committee).
- 4.15 The process of inviting a range of Officers to attend and present items to Audit Committee will continue during 2018/19.
- 4.16 It is considered that, overall, positive progress has been made by the Service in delivering its 2017/18 Delivery Plan priorities.

## 5. Public Sector Internal Audit Standards

- 5.1 The Public Sector Internal Audit Standards ('The Standards') came into force on the 1<sup>st</sup> April 2013 and consist of the following:
- Definition of Internal Auditing;
  - Code of Ethics; and
  - Standards for the Professional Practice of Internal Auditing.
- 5.2 The Standards aim to promote further improvement in the professionalism, quality and effectiveness of Internal Audit Services across the public sector. The Standards require that each public sector Internal Audit Service has in place robust arrangements for quality assurance and requires that Internal Audit be the subject of an external assessment at least once every 5 years
- 5.3 During 2016/17, the Internal Audit service at Rhondda Cynon Taf received an external assessment, in accordance with the Standards. The findings of the external assessment were reported to the Council's Audit Committee at its meeting held on [20<sup>th</sup> March 2017](#); this assessment noted that there were no significant deviations from the Standards but did identify a small number of recommendations, the majority of which have been implemented.
- 5.4 In summary, the Internal Audit Service continued to conform to the Standards during 2017/18 with no significant deviations noted.

## 6. Statement of Assurance

- 6.1 Based on the assurance and consultancy work undertaken by Internal Audit during 2017/18 I am able to state that, in my view, the overall system of internal control within the Council operated effectively during 2017/18 with some areas identified for improvement – particularly within the comprehensive school sector.
- 6.2 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.
- 6.3 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**  
**Head of Internal Audit & Procurement Development Programmes**  
**April 2018**

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**Appendix A – Internal Audit Plan 2017/18**

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>CHIEF EXECUTIVE</b>									
<b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>									
<b>THEATRES</b>	Medium	Final Report	30/08/2017	15/12/2017	30/01/2018	27/02/2018	28	28/02/2018	1
<b>HUMAN RESOURCES</b>									
<b>SICKNESS ABSENCE MANAGEMENT</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>REGENERATION &amp; PLANNING</b>									
<b>WELSH CHURCH ACT FUND</b>	Medium	Draft Report	24/10/2017	23/11/2017	07/12/2017		0		0
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>									
<b>ADULT SERVICES</b>									
<b>SUPPORT AT HOME</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>COMMUNITY CARE</b>									
<b>VISION PRODUCTS</b>	Medium	Final Report	26/06/2017	13/10/2017	11/12/2017	15/12/2017	4	22/12/2017	7
<b>THE PANEL PROCESS</b>	High	FULL CARRY FORWARD INTO 2018/19							

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Management response to issuing final report
<b>MASH - ADULT SERVICES</b>	High	PROPOSED CANCELLATION							
<b>DIRECT SERVICES, BUSINESS &amp; HOUSING</b>									
<b>DEFERRED PAYMENTS</b>	High	IN PROGRESS - PARTIAL CARRY FORWARD INTO 2018/19							
<b>CHILDREN'S SERVICES</b>									
<b>MASH - CHILDREN'S SERVICES</b>	High	Draft Report	18/07/2017	22/09/2017	04/10/2017		0		0
<b>CHILDREN'S SERVICES - REVISED OPERATING MODEL</b>	High	Final Report	05/05/2017	14/06/2017	16/06/2017	13/10/2017	119	13/10/2017	0
<b>ADOPTION SUPPORT PAYMENTS</b>	High	IN PROGRESS - PARTIAL CARRY FORWARD INTO 2018/19							
<b>CONTRACT MANAGEMENT</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>PUBLIC HEALTH AND PROTECTION</b>									
<b>LLWYDGOED CREMATORIUM</b>	Low	Final Report	27/07/2017	02/08/2017	02/08/2017	19/09/2017	48	21/09/2017	2
<b>BEREAVEMENT SERVICES SELF ASSESSMENT REPORT</b>	Low	Draft Report	05/09/2017	29/12/2017	26/01/2018		0		0
<b>TACKLING POVERTY</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>SINGLE POINT OF ACCESS</b>	High	Draft Report	13/09/2017	20/12/2017	26/01/2018		0		0

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>LEISURE SERVICES REVIEW</b>	Medium	Final Report	22/05/2017	26/07/2017	02/08/2017	12/12/2017	132	13/12/2017	1
<b>CORPORATE &amp; FRONTLINE SERVICES</b>									
<b>CORPORATE ESTATES &amp; PROCUREMENT</b>									
<b>ORGANISED CRIME PROCUREMENT REVIEW</b>	High	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							
<b>OPERATIONAL PROCUREMENT</b>	High	PROPOSED CANCELLATION							
<b>FINANCIAL SERVICES</b>									
<b>GENERAL LEDGER &amp; ACCOUNTING</b>	Low	Final Report	20/09/2017	27/09/2017	28/09/2017	28/09/2017	0	28/09/2017	0
<b>TAXATION</b>	High	Draft Report	29/01/2018	06/03/2018	12/03/2018		0		0
<b>TREASURY MANAGEMENT</b>	High	Final Report	06/09/2017	14/09/2017	18/09/2017	18/09/2017	0	19/09/2017	1
<b>PAYROLL</b>	Medium	Final Report	01/04/2017	15/05/2017	22/05/2017	29/08/2017	99	29/08/2017	0
<b>CREDITORS</b>	Medium	IN PROGRESS - PARTIAL CARRY FORWARD INTO 2018/19							
<b>PENSIONS</b>	Medium	FULL CARRY FORWARD INTO 2018/19							
<b>INCOME, DEBTORS &amp; DEBT RECOVERY</b>	Medium	IN PROGRESS - PARTIAL CARRY FORWARD INTO 2018/19							

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>ADMINISTRATION OF TRUST FUNDS</b>	Low	Final Report	10/08/2017	05/09/2017	06/09/2017	22/09/2017	16	27/09/2017	5
<b>HIGHWAYS &amp; STREETCARE</b>									
<b>HIGHWAYS</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>IT</b>									
<b>DISASTER RECOVERY</b>	High	Final Report	20/02/2017	05/10/2017	17/10/2017	11/12/2017	55	18/12/2017	7
<b>EDUCATION &amp; LIFELONG LEARNING</b>									
<b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>									
<b>EDUCATION OTHER THAN AT SCHOOL</b>	High	Final Report	14/11/2017	01/02/2018	05/03/2018	15/03/2018	10	15/03/2018	0
<b>ALTERNATIVE PROVISION REFERRALS</b>	High	Final Report	29/11/2017	08/12/2017	13/12/2017	18/12/2017	5	18/12/2017	0
<b>COLEG TAI</b>	High	Draft Report	13/02/2018	19/02/2018	07/03/2018		0		0
<b>PRIMARY SCHOOLS</b>									
<b>ABERDARE TOWN CHURCH IN WALES PRIMARY</b>	Medium	Final Report	26/04/2017	26/05/2017	19/07/2017	06/10/2017	79	11/10/2017	5
<b>BODRINGALLT PRIMARY SCHOOL</b>	Medium	Final Report	28/09/2017	29/09/2017	04/10/2017	12/10/2017	8	12/10/2017	0
<b>BRYNNAU PRIMARY</b>	Medium	Final Report	19/06/2017	20/06/2017	30/06/2017	19/12/2017	172	21/12/2017	2

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>GLENBOI PRIMARY</b>	Medium	Final Report	10/07/2017	14/07/2017	03/08/2017	12/10/2017	<b>70</b>	13/10/2017	<b>1</b>
<b>GWAUNMEISGYN PRIMARY</b>	Medium	Final Report	10/05/2017	26/05/2017	21/07/2017	12/10/2017	<b>83</b>	13/10/2017	<b>1</b>
<b>GWAUNCELYN PRIMARY SCHOOL</b>	Medium	Draft Report	28/09/2017	29/09/2017	12/12/2017		<b>0</b>		<b>0</b>
<b>HENDREFORGAN PRIMARY</b>	Medium	Final Report	15/05/2017	26/05/2017	20/07/2017	19/09/2017	<b>61</b>	19/09/2017	<b>0</b>
<b>LLANHARI PRIMARY</b>	Medium	Final Report	01/07/2017	03/07/2017	11/08/2017	13/11/2017	<b>94</b>	15/11/2017	<b>2</b>
<b>LLWYNCELYN INFANTS</b>	Medium	Final Report	17/05/2017	26/05/2017	19/07/2017	22/09/2017	<b>65</b>	25/09/2017	<b>3</b>
<b>LLANILLTUD FAERDREF PRIMARY SCHOOL</b>	Medium	Final Report	05/10/2017	06/10/2017	26/10/2017	20/12/2017	<b>55</b>	21/12/2017	<b>1</b>
<b>LLWYNPIA PRIMARY SCHOOL</b>	Medium	Final Report	10/10/2017	11/10/2017	25/10/2017	14/11/2017	<b>20</b>	21/11/2017	<b>7</b>
<b>OAKLANDS PRIMARY</b>	Medium	Final Report	19/09/2017	22/09/2017	16/11/2017	06/12/2017	<b>20</b>	11/12/2017	<b>5</b>
<b>PENPYCH COMMUNITY PRIMARY</b>	Medium	Final Report	24/05/2017	25/05/2017	29/06/2017	18/07/2017	<b>19</b>	21/07/2017	<b>3</b>
<b>PENRHYS PRIMARY</b>	Medium	Final Report	17/07/2017	20/07/2017	07/08/2017	25/09/2017	<b>49</b>	10/10/2017	<b>15</b>
<b>SS GABRIEL &amp; RAPHAEL PRIMARY</b>	Medium	Final Report	02/05/2017	04/05/2017	23/05/2017	21/07/2017	<b>59</b>	26/07/2017	<b>5</b>

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>TONYPANDY PRIMARY</b>	Medium	Final Report	03/10/2017	05/10/2017	13/11/2017	22/11/2017	9	23/11/2017	1
<b>TRALLWNG INFANTS</b>	Medium	Final Report	20/06/2017	21/06/2017	11/08/2017	02/10/2017	52	10/10/2017	8
<b>TREF Y RHYG PRIMARY</b>	Medium	Final Report	06/06/2017	07/06/2017	22/06/2017	30/10/2017	130	01/11/2017	2
<b>TREORCHY PRIMARY</b>	Medium	Final Report	10/05/2017	11/05/2017	02/06/2017	20/07/2017	48	21/07/2017	1
<b>TREROBART PRIMARY</b>	Medium	Final Report	04/07/2017	06/07/2017	11/08/2017	14/11/2017	95	22/11/2017	8
<b>TYLORSTOWN PRIMARY SCHOOL</b>	Medium	Draft Report	18/01/2018	21/02/2018	19/03/2018		0		0
<b>YNYSBOETH PRIMARY</b>	Medium	Final Report	28/11/2017	04/12/2017	22/01/2018	14/02/2018	23	16/02/2018	2
<b>PRIMARY SCHOOL SELF ASSESSMENT</b>	Medium	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							
<b>PENPYCH COMMUNITY PRIMARY FOLLOW UP</b>	High	Draft Report	29/01/2018	15/02/2018	20/03/2018		0		0
<b>GLENBOI PRIMARY FOLLOW UP</b>	High	Final Report	14/12/2017	17/01/2018	18/01/2018	24/01/2018	6	25/01/2018	1
<b>MIDDLE SCHOOLS</b>									
<b>YSGOL LLANHARI</b>	High	Draft Report	04/12/2017	23/01/2018	05/04/2018		0		0
<b>SECONDARY SCHOOLS</b>									

	<b>PRIORITY</b>	<b>STATUS</b>	<b>Start Fieldwork</b>	<b>Finish Fieldwork</b>	<b>Date Draft Report</b>	<b>Date: Management Responses</b>	<b>Timeliness of Management Response</b>	<b>Date: Final Report</b>	<b>Management response to issuing final report</b>
<b>YSGOL GYFUN GARTH OLWG</b>	High	Final Report	12/06/2017	16/06/2017	05/10/2017	27/11/2017	<b>53</b>	29/11/2017	<b>2</b>
<b>Y PANT COMPREHENSIVE SCHOOL</b>	High	Final Report	05/06/2017	07/07/2017	02/08/2017	07/11/2017	<b>97</b>	07/11/2017	<b>0</b>
<b>HAWTHORN HIGH SCHOOL</b>	High	Final Report	15/05/2017	19/05/2017	24/08/2017	19/12/2017	<b>117</b>	22/12/2017	<b>3</b>
<b>CARDINAL NEWMAN RC COMPREHENSIVE</b>	High	Draft Report	05/02/2018	09/02/2018	27/03/2018		<b>0</b>		<b>0</b>
<b>YG RHYDYWAUN</b>	Medium	Draft Report	06/11/2017	10/11/2017	01/02/2018		<b>0</b>		<b>0</b>
<b>ST JOHN BAPTIST CIW HIGH SCHOOL</b>	Medium	Final Report	05/12/2017	17/01/2018	28/02/2018	13/03/2018	<b>13</b>	21/03/2018	<b>8</b>
<b>BRYNCELYNNOG COMPREHENSIVE SCHOOL</b>	Medium	Final Report	16/10/2017	20/10/2017	30/11/2017	14/12/2017	<b>14</b>	19/12/2017	<b>5</b>
<b>FOLLOW-UP REVIEWS REQUESTED BY AUDIT COMMITTEE</b>									
<b>FERNDALE COMMUNITY SCHOOL FOLLOW UP</b>	High	Final Report	23/01/2018	25/01/2018	29/01/2018	29/01/2018	<b>0</b>	31/01/2018	<b>2</b>
<b>TONYREFAIL SCHOOL FOLLOW UP</b>	High	Draft Report	12/03/2018	15/03/2018	29/03/2018		<b>0</b>		<b>0</b>
<b>PONTYPRIDD HIGH SCHOOL FOLLOW UP</b>	High	Draft Report	30/01/2018	06/02/2018	20/03/2018		<b>0</b>		<b>0</b>
<b>PORTH COMMUNITY SCHOOL FOLLOW UP</b>	High	Draft Report	20/03/2018	23/03/2018	28/03/2018		<b>0</b>		<b>0</b>
<b>Y PANT FOLLOW UP</b>	High	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							

	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Management response to issuing final report
YSGOL GYFUN GARTH OLWG FOLLOW UP	High	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							
HAWTHORN HIGH SCHOOL FOLLOW UP	High	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							
<b>S.E.N. SCHOOLS</b>									
YSGOL HEN FELIN	High	Final Report	27/04/2017	31/05/2017	02/06/2017	20/10/2017	140	25/10/2017	5
PARK LANE SPECIAL SCHOOL	Medium	Final Report	20/06/2017	23/06/2017	29/06/2017	16/10/2017	109	25/10/2017	9
YSGOL TY COCH	Medium	Final Report	08/05/2017	06/06/2017	23/06/2017	01/09/2017	70	11/09/2017	10
<b>SCHOOLS &amp; COMMUNITY</b>									
DCELLS	High	FIELDWORK COMPLETE - PARTIAL CARRY FORWARD INTO 2018/19							
POST 16 GRANT	High	Final Report	18/01/2018	18/01/2018	18/01/2018	31/01/2018	13	31/01/2018	0
SAFEGUARDING ARRANGEMENTS	High	Final Report	21/06/2017	10/11/2017	30/11/2017	15/02/2018	77	16/02/2018	1
<b>WHOLE AUTHORITY ARRANGEMENTS</b>									
PERFORMANCE INDICATORS	High	Draft Report	05/07/2017	03/11/2017	07/11/2017		0		0
OPERATIONAL RISK MANAGEMENT	Medium	FULL CARRY FORWARD INTO 2018/19							



	PRIORITY	STATUS	Start Fieldwork	Finish Fieldwork	Date Draft Report	Date: Management Responses	Timeliness of Management Response	Date: Final Report	Management response to issuing final report
<b>ANTI-FRAUD, BRIBERY &amp; CORRUPTION</b>	High	FULL CARRY FORWARD INTO 2018/19							
<b>AMGEN</b>									
<b>AMGEN - PAYROLL</b>	Medium	Final Report	14/12/2017	15/01/2018	22/01/2018	16/02/2018	25	16/02/2018	0
<b>AMGEN - DEBTORS</b>	Medium	Final Report	29/11/2017	15/12/2017	22/12/2017	16/02/2018	56	16/02/2018	0
<b>AMGEN - CREDITORS</b>	Medium	Final Report	27/11/2017	18/12/2017	22/12/2017	16/02/2018	56	16/02/2018	0
<b>AMGEN - GENERAL LEDGER</b>	Low	Final Report	28/09/2017	27/10/2017	31/10/2017	31/10/2017	0	31/10/2017	0
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE (CSC)</b>									
<b>CSC - PAYROLL</b>	Medium	Final Report	15/11/2017	27/11/2017	29/11/2017	29/11/2017	0	30/11/2017	1
<b>CSC - DEBTORS</b>	Medium	Final Report	23/10/2017	27/11/2017	30/11/2017	21/12/2017	21	22/12/2017	1
<b>CSC - CREDITORS</b>	Medium	Final Report	12/10/2017	13/11/2017	17/11/2017	11/12/2017	24	13/12/2017	2
<b>CSC - GENERAL LEDGER</b>	Low	Final Report	04/10/2017	24/10/2017	31/10/2017	31/10/2017	0	01/11/2017	1

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