

## **RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL**

**Minutes** of the meeting of the Audit Committee held on Monday, 23<sup>rd</sup> January 2017  
at 5 p.m. at the Council Offices, The Pavilions, Clydach Vale

### **PRESENT**

Mr.R.Hull – in the Chair

### **County Borough Councillors**

W. J. David	G. Stacey
(Mrs.) A. Davies	P. Wasley
C. Davies	M. J. Watts
P. Griffiths	E. Webster
(Mrs.) S. J. Jones	C. J. Willis
G. Smith	

### **Officers in Attendance**

Mr. C. B. Jones –Director, Legal & Democratic Services  
Mr. P. Griffiths – Service Director, Performance & Improvement  
Mr. M. Crumbie – Operational Audit Manager

### **Wales Audit Office**

Mr. M. Jones

### **37 APOLOGIES FOR ABSENCE**

Apologies for absence were received from County Borough Councillors (Mrs.) J. Bunnage, (Mrs.) A. Calvert, R. K. Turner and C. J. Williams.

### **38 DECLARATIONS OF INTERESTS**

In accordance with the Members' Code of Conduct the following declarations of interest were made:-

- County Borough Councillor W. J. David – Agenda Item 3 –Internal Audit Performance 2016/17 – “Governor of Ysgol Gyfun Garth Olwg.”
- County Borough Councillor G. Smith – Agenda Items 3 & 4 – Internal Audit Performance 2016/17 and Finalised Audit Assignments 2016/17 – “Governor in schools mentioned in reports in Agenda items 3 & 4.”
- County Borough Councillor G. Stacey – Agenda Item 3 – Internal Audit Performance 2016/17 – “I am a Governor.”
- County Borough Councillor (Mrs.) S. J. Jones – Agenda Item 3 – Internal Audit Performance 2016/17 – “I am a Governor of Pontrhondda Primary.”

### **39 MINUTES**

**RESOLVED** – to approve as an accurate record the minutes of the meeting of the Audit Committee held on the 5<sup>th</sup> December, 2016.

#### **40**     **MATTERS ARISING**

1.     **Minute No.36** – The Service Director, Performance & Improvement provided an update in respect of invoice systems and stated that all of the Council’s Leisure Centres will receive details of outstanding invoices on a monthly basis so that they are aware of any debtor income due and can take action, as appropriate.
  
2.     **Minute No.36** – With the aid of additional information circulated at the meeting, the Service Director, Performance & Improvement provided clarification on the HMRC Employment Status system for schools. Following discussion it was **RESOLVED** that Committee receives an overview in respect of how Contractors are appointed to undertake works at a school establishment.

#### **REPORTS OF THE GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES**

##### **41**     **INTERNAL AUDIT PERFORMANCE 2016/17**

In his report, the Group Director, Corporate & Frontline Services provided performance information in respect of the Internal Audit Service between 1<sup>st</sup> April, 2016 and 9<sup>th</sup> January 2017. Attached to the report at Appendix 1 was a copy of the Audit Plan, which included details of the status of each planned audit review, the quarter in which the audit is/was planned to commence together with detailed performance information for each Internal Audit review. Attached at Appendix 2 was a summary of the status of all recommendations made by the Internal Audit Service grouped under the relevant service of the Council.

As at the 9<sup>th</sup> January 2017, Committee were informed that 52% of the Audit Plan had been completed to report stage.

The Operational Audit Manager requested that Members agree to the audit review of Ysgol Hen Felin being undertaken in quarter 1 (2017/18) and not in quarter 4 (2016/17), as previously agreed by Committee (Minute No. 36 refers).

In response to a query raised by a Member regarding the status shown against each individual audit review within the report, the Operational Audit Manager confirmed that a ‘key’ will be included in future ‘Internal Audit Plan Up Dates’ to more clearly explain the meaning of the information presented.

Following consideration of the report Committee **RESOLVED**:-

1. To note the contents of the report;
2. That the follow-up audit review relating to Ysgol Hen Felin be carried forward into the audit plan for 2017/18 rather than be completed during quarter 4 of 2016/17; and
3. That a 'key' be included within future 'Internal Audit Plan Up Date' reports to more clearly explain the meaning of the information presented.

**42 FINALISED AUDIT ASSIGNMENTS 2016/17**

The Group Director, Corporate & Frontline Services provided the Committee with a summary of the audit assignments completed between the period 23<sup>rd</sup> November 2016 and 9<sup>th</sup> January 2017.

In view of the number of recommendations contained within the Corporate Governance in Primary Schools report, Members requested that Governance be included in all future audit reviews of Primary Schools.

**RESOLVED:-**

1. To note the information presented in the report; and
2. That all future reviews of Primary Schools include audit testing of Governance.

**R.HULL  
CHAIRMAN**

**The meeting closed at 5.40 p.m.**