

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

### **MUNICIPAL YEAR 2016/17**

#### **COMMITTEE:**

#### **AUDIT COMMITTEE**

**23<sup>rd</sup> January 2017**

<b>Item No. 3</b>
<b>Internal Audit Performance 2016/17</b>

#### **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 between 1<sup>st</sup> April 2016 and 9<sup>th</sup> January 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 As part of an ongoing commitment to provide Members with regular updates, this report provides details of the performance of Internal Audit between 1<sup>st</sup> April 2016 and 9<sup>th</sup> January 2017.
- 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 the 9<sup>th</sup> January 2017, 52% of the Audit Plan had been completed to report stage.

**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**  
**23<sup>rd</sup> January 2017**

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

Author: Marc Crumbie (Operational Audit Manager).

<b>Item</b>	<b>File Ref:</b>
3. Internal Audit Performance 2016/17	IA / MC
Contact Officer:	Marc Crumbie Operational Audit Manager Bronwydd House Porth CF39 9DL Tel. No. (01443) 680779

This page intentionally blank

## Appendix 1 - Monitoring the Internal Audit Plan 2016/17

	PRIORITY	QUARTER	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</b>											
<b>CABINET OFFICE &amp; PUBLIC RELATIONS</b>											
<b>THEATRES</b>	Medium	1	Final Report Issued	20/07/2016	24/08/2016	31/08/2016	7	13/10/2016	43	19/10/2016	6
<b>RHONDDA HERITAGE PARK</b>	Medium	2	Final Report Issued	31/08/2016	09/09/2016	16/09/2016	7	30/09/2016	14	18/10/2016	18
<b>HUMAN RESOURCES</b>											
<b>SICKNESS ABSENCE COMPLIANCE</b>	High	2	In Progress	31/08/2016			0		0		0
<b>REGENERATION &amp; PLANNING</b>											
<b>VIBRANT AND VIABLE PLACES</b>	High	4	Planned				0		0		0
<b>ENTERPRISE GRANTS</b>	Medium	4	Planned				0		0		0
<b>LEGAL AND DEMOCRATIC SERVICES</b>											

	PRIORITY	QUARTER	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
INSURANCE	Medium	3	In Progress	14/10/2016			0		0		0
<b>COMMUNITY &amp; CHILDREN'S SERVICES</b>											
<b>CHILDREN'S SERVICES</b>											
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	3	In Progress				0		0		0
MASH - CHILDREN'S SERVICES	High	4	Planned				0		0		0
PLACEMENTS & CONTRACTS	High	3	In Progress	05/08/2016			0		0		0
<b>COMMUNITY CARE</b>											
THE REVIEW OF CARE PACKAGES	High	1	Draft Report Issued	18/07/2016	12/09/2016	05/10/2016	23		0		0
MASH - ADULT SERVICES	High	4	Planned				0		0		0
THE PANEL PROCESS	High	4	Planned				0		0		0

	PRIORITY	QUARTER	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
VISION PRODUCTS	Medium	4	Planned				0		0		0
PUBLIC HEALTH AND PROTECTION											
HOMELESSNESS	High	1	Draft Report Issued	10/08/2016	06/10/2016	10/11/2016	35				
LLWYDCOED CREMATORIUM	Low	2	Final Report Issued	06/09/2016	07/09/2016	13/09/2016	6	19/10/2016	36	02/11/2016	14
TACKLING POVERTY	High	4	Planned				0		0		0
COMMON HOUSING SERVICES	High	3	Final Report Issued	10/08/2016	06/10/2016	10/11/2016	35	10/11/2016	0	20/12/2016	40
LEISURE SERVICES	Medium	2	Final Report Issued	31/08/2016	30/09/2016	04/10/2016	4	25/10/2016	21	02/11/2016	8
TRANSFORMATION											
CONTRACTING	High	3	In Progress	26/10/2016			0		0		0

	PRIORITY	QUARTER	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
FINANCIAL MANAGEMENT	High	3	In Progress	05/08/2016			0		0		0
<b>CORPORATE &amp; FRONTLINE SERVICES</b>											
<b>HIGHWAYS AND STREETCARE</b>											
FLEET MANAGEMENT AND MAINTENANCE	High	1	Draft Report Issued	25/04/2016	05/08/2016	09/11/2016	96		0		0
WASTE MANAGEMENT	High	2	Draft Report Issued	19/09/2016	24/10/2016	26/10/2016	2		0		0
<b>CORPORATE ESTATES &amp; PROCUREMENT</b>											
ASBESTOS MANAGEMENT	High	1	Final Report Issued	06/06/2016	20/07/2016	26/07/2016	6	07/09/2016	43	07/09/2016	0
<b>IT</b>											
DISASTER RECOVERY	High	4	Planned				0		0		0
<b>FINANCIAL SERVICES</b>											
BUDGETARY CONTROL	High	3	Planned				0		0		0



	PRIORITY	QUARTER	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
GENERAL LEDGER & ACCOUNTING	Low	3	Planned				0		0		0
TAXATION	High	3	Planned				0		0		0
CAPITAL ACCOUNTING & ASSET REGISTER	Medium	3	Planned				0		0		0
ADMINISTRATION OF TRUST FUNDS	Low	3	Final Report Issued	10/10/2016	21/10/2016	26/10/2016	5	26/10/2016	0	31/10/2016	5
TREASURY MANAGEMENT	High	3	Final Report Issued	08/08/2016	07/09/2016	08/09/2016	1	09/09/2016	1	09/09/2016	0
PAYROLL	Medium	3	Planned				0		0		0
CREDITORS	Medium	3	Planned				0		0		0
PENSIONS	Medium	3	Planned				0		0		0
INCOME, DEBTORS & DEBT RECOVERY	Medium	3	Planned				0		0		0

	PRIORITY	QUARTER	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
HOUSING BENEFITS	Medium	3	In Progress				0		0		0
COUNCIL TAX	Medium	3	In Progress	10/10/2016			0		0		0
NDR	Medium	3	Draft Report Issued	10/10/2016	28/11/2016	19/12/2016	21		0		0
<b>EDUCATION &amp; LIFELONG LEARNING</b>											
<b>PRIMARY SCHOOLS</b>											
ABERCYNON COMMUNITY PRIMARY	Medium	2	Final Report Issued	06/07/2016	07/07/2016	04/08/2016	28	03/10/2016	60	08/11/2016	36
ABERDARE PARK PRIMARY	Medium	1	Final Report Issued	21/06/2016	14/07/2016	20/07/2016	6	21/09/2016	63	22/09/2016	1
ABERNANT PRIMARY	Medium	2	Final Report Issued	11/07/2016	12/07/2016	20/07/2016	8	13/10/2016	85	18/10/2016	5
BLAENGWAWR PRIMARY	Medium	2	Final Report Issued	04/07/2016	07/07/2016	25/07/2016	18	10/10/2016	77	18/10/2016	8
COED Y LAN PRIMARY	Medium	1	Final Report Issued	13/06/2016	15/06/2016	24/06/2016	9	08/07/2016	14	18/07/2016	10

	PRIORITY	QUARTER	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>CWMBACH CIW PRIMARY</b>	Medium	1	Final Report Issued	29/04/2016	11/05/2016	13/05/2016	2	27/05/2016	14	27/05/2016	0
<b>CWMCLYDACH PRIMARY SCHOOL</b>	Medium	4	Planned				0		0		0
<b>DARRAN PARK PRIMARY</b>	Medium	4	In Progress				0		0		0
<b>HAFOD PRIMARY</b>	Medium	3	Final Report Issued	08/11/2016	09/11/2016	18/11/2016	9	14/12/2016	26	22/12/2016	8
<b>HEOL Y CELYN PRIMARY</b>	Medium	3	Final Report Issued	27/06/2016	07/07/2016	23/08/2016	47	06/09/2016	14	15/09/2016	9
<b>PONTRHONDDA PRIMARY</b>	Medium	3	Draft Report Issued	28/09/2016	28/09/2016	08/11/2016	41		0		0
<b>PORTH INFANTS</b>	Medium	3	Final Report Issued	17/11/2016	18/11/2016	12/12/2016	24	14/12/2016	2	04/01/2017	21
<b>PORTH JUNIOR</b>	Medium	4	Planned				0		0		0
<b>ST MICHAEL'S RC PRIMARY</b>	Medium	3	Draft Report Issued	29/11/2016	13/12/2016	23/12/2016	10		0		0

	PRIORITY	QUARTER	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
TON PENTRE INFANTS	Medium	3	Final Report Issued	15/09/2016	21/09/2016	30/09/2016	9	13/10/2016	13	21/10/2016	8
TONYREFAIL PRIMARY	Medium	3	Final Report Issued	22/09/2016	12/10/2016	14/10/2016	2	15/11/2016	32	16/11/2016	1
YGG BRONLLWYN	Medium	2	Final Report Issued	22/06/2016	23/06/2016	22/08/2016	60	21/09/2016	30	18/10/2016	27
YGG CASTELLAU	Medium	2	Final Report Issued	20/06/2016	21/06/2016	22/08/2016	62	10/10/2016	49	19/10/2016	9
YGG LLANTRISANT	Medium	3	Draft Report Issued	12/10/2016	20/10/2016	11/11/2016	22		0		0
OUR LADY'S RC PRIMARY SCHOOL	Medium	4	In Progress				0		0		0
PENYWAUN PRIMARY	Medium	1	Final Report Issued	04/05/2016	04/05/2016	26/05/2016	22	20/07/2016	55	27/07/2016	7
LLWYDCOED PRIMARY	Medium	4	Planned				0		0		0
TREHOPCYN PRIMARY	Medium	4	Planned				0		0		0

	PRIORITY	QUARTER	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>CORPORATE GOVERNANCE AT PRIMARIES</b>	High	1	Final Report Issued	07/07/2016	31/08/2016	31/08/2016	0	20/12/2016	111	20/12/2016	0
<b>PRIMARY SCHOOL SELF ASSESSMENT</b>	Medium	4	Planned				0		0		0
<b>ACCESS &amp; ENGAGEMENT &amp; INCLUSION</b>											
<b>EDUCATION OTHER THAN AT SCHOOL</b>	High	4	Planned				0		0		0
<b>COLEG TAI</b>	Medium	4	Planned				0		0		0
<b>SCHOOLS &amp; COMMUNITY</b>											
<b>POST 16 GRANT</b>	High	4	Planned				0		0		0
<b>FRAMEWORK FOR EXCELLENCE IN TEACHING</b>	High	4	Planned				0		0		0
<b>EDUCATION IMPROVEMENT GRANT</b>	High	1	Final Report Issued	23/05/2016	24/06/2016	29/06/2016	5	23/11/2016	147	23/11/2016	0

	PRIORITY	QUARTER	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
LEASED EQUIPMENT IN SCHOOLS	Medium	3	Planned				0		0		0
S.E.N. SCHOOLS											
YSGOL HEN FELIN	Medium	1	Final Report Issued	16/06/2016	13/07/2016	19/07/2016	6	19/09/2016	62	20/09/2016	1
SECONDARY SCHOOLS											
TONYPANDY COMMUNITY COLLEGE	High	1	Final Report Issued	28/06/2016	12/07/2016	31/08/2016	50	21/09/2016	21	18/10/2016	27
YSGOL GYFUN Y CYMER	High	1	Final Report Issued	14/06/2016	28/06/2016	18/07/2016	20	31/10/2016	105	08/11/2016	8
PONTYPRIDD HIGH SCHOOL	High	2	Fieldwork Complete	05/12/2016	06/01/2017		0		0		0
ABERDARE COMMUNITY SCHOOL	High	2	Final Report Issued	04/10/2016	12/10/2016	24/11/2016	43	13/12/2016	19	05/01/2017	23
FERNDAL COMMUNITY SCHOOL	High	3	Fieldwork Complete	28/11/2016	29/12/2016		0		0		0

	PRIORITY	QUARTER	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
TONYREFAIL SCHOOL	High	3	Fieldwork Complete	21/11/2016	29/11/2016		0		0		0
PORTH COMMUNITY SCHOOL	High	4	Planned				0		0		0
YSGOL GYFUN GARTH OLWG	High	4	Planned				0		0		0
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
<b>WHOLE AUTHORITY ARRANGEMENTS</b>											
PERFORMANCE INDICATORS	High	2	Final Report Issued	03/08/2016	31/08/2016	31/08/2016	0	09/11/2016	70	10/11/2016	1
OPERATIONAL RISK MANAGEMENT	High	1	Final Report Issued	30/08/2016	07/10/2016	21/11/2016	45				
<b>AMGEN</b>											
CREDITORS	Medium	3	Fieldwork Complete	01/12/2016	06/01/2017		0		0		0
DEBTORS	Medium	3	Final Report Issued	10/11/2016	09/12/2016	16/12/2016	7	22/12/2016	6	04/01/2017	13

	PRIORITY	QUARTER	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
PAYROLL	Medium	3	Final Report Issued	05/12/2016	09/12/2016	16/12/2016	7	19/12/2016	3	05/01/2017	17
GENERAL LEDGER	Low	3	Final Report Issued	12/12/2016	22/12/2016	22/12/2016	0	22/12/2016	0	03/01/2017	12
<b>CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE</b>											
CSC - PAYROLL	Medium	3	Final Report Issued	12/10/2016	21/11/2016	23/11/2016	2	28/11/2016	5	29/11/2016	1
CSC - CREDITORS	Medium	3	Final Report Issued	12/10/2016	17/10/2016	19/10/2016	2	21/11/2016	33	23/11/2016	2
CSC - DEBTORS	Medium	3	Final Report Issued	12/10/2016	18/11/2016	25/11/2016	7	28/11/2016	3	29/11/2016	1
CSC - GENERAL LEDGER	Low	3	Final Report Issued	12/10/2016	25/11/2016	29/11/2016	4	09/12/2016	10	03/01/2017	25



**Appendix 2 - The Status of Recommendations****STATUS SUMMARY OF AGREED RECOMMENDATIONS****CHIEF EXECUTIVE**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
7	Implemented	Overdue / Outstanding	Target Date in the Future
	7	0	0
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
47	Implemented	Overdue / Outstanding	Target Date in the Future
	43	4	0
<b>Number of LOW Recs</b>	<b>STATUS</b>		
45	Implemented	Overdue / Outstanding	Target Date in the Future
	44	1	0

**COMMUNITY & CHILDREN'S SERVICES**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
9	Implemented	Overdue / Outstanding	Target Date in the Future
	6	0	3
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
90	Implemented	Overdue / Outstanding	Target Date in the Future
	68	13	9
<b>Number of LOW Recs</b>	<b>STATUS</b>		
70	Implemented	Overdue / Outstanding	Target Date in the Future
	62	5	3

## CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
22	Implemented	Overdue / Outstanding	Target Date in the Future
	20	2	0
Number of MEDIUM Recs	STATUS		
65	Implemented	Overdue / Outstanding	Target Date in the Future
	59	5	1
Number of LOW Recs	STATUS		
32	Implemented	Overdue / Outstanding	Target Date in the Future
	31	1	0

## EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
64	Implemented	Overdue / Outstanding	Target Date in the Future
	60	2	2
Number of MEDIUM Recs	STATUS		
394	Implemented	Overdue / Outstanding	Target Date in the Future
	357	17	20
Number of LOW Recs	STATUS		
392	Implemented	Overdue / Outstanding	Target Date in the Future
	367	15	10

**WHOLE AUTHORITY ARRANGEMENTS**

<b>Number of HIGH Recs</b>	<b>STATUS</b>		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	3	0	2
<b>Number of MEDIUM Recs</b>	<b>STATUS</b>		
5	Implemented	Overdue / Outstanding	Target Date in the Future
	3	0	2
<b>Number of LOW Recs</b>	<b>STATUS</b>		
0	Implemented	Overdue / Outstanding	Target Date in the Future
	0	0	0

This page intentionally blank