

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2017/18

COMMITTEE:

AUDIT COMMITTEE

19th February 2018

Item No. 4
Internal Audit Performance 2017/18

REPORT OF:-

GROUP DIRECTOR, CORPORATE & FRONTLINE SERVICES

Author: Marc Crumbie (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 1st April 2017 and 1st February 2018.

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 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 Internal Audit Plan currently includes 88 individual audit assignments

and, as at 1st February 2018, 65% of the 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:

Status	No. Of Audits
Final Reports Issued	44
Draft Reports Issued	13
Fieldwork Complete	2
Audits In Progress	9
Audits Not Yet Started ('Planned')	20
Total:	88

- 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.

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
19th February 2018

Report of the Group Director, Corporate & Frontline Services

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

Item

File Ref:

4. 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	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
CHIEF EXECUTIVE										
CABINET OFFICE & PUBLIC RELATIONS										
THEATRES	Medium	QTR 3	Draft Report	30/08/2017	15/12/2017	30/01/2018		0		0
HUMAN RESOURCES										
SICKNESS ABSENCE MANAGEMENT	High	QTR 4	Planned					0		0
REGENERATION & PLANNING										
WELSH CHURCH ACTS FUND	Medium	QTR 3	Draft Report	24/10/2017	23/11/2017	07/12/2017		0		0
COMMUNITY & CHILDREN'S SERVICES										
ADULT SERVICES										
SUPPORT AT HOME	High	QTR 4	Planned					0		0
COMMUNITY CARE										
VISION PRODUCTS	Medium	QTR 1	Final Report	26/06/2017	13/10/2017	11/12/2017	15/12/2017	4	22/12/2017	7
THE PANEL PROCESS	High	QTR 4	Planned					0		0

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
MASH - ADULT'S SERVICES	High	QTR 4	Planned					0		0
DIRECT SERVICES, BUSINESS & HOUSING										
DEFERRED PAYMENTS	High	QTR 3	In Progress	20/11/2017				0		0
CHILDREN'S SERVICES										
MASH - CHILDREN'S SERVICES	High	QTR 1	Draft Report	18/07/2017	22/09/2017	04/10/2017		0		0
CHILDREN'S SERVICES - REVISED OPERATING MODEL	High	QTR 1	Final Report	05/05/2017	14/06/2017	16/06/2017	13/10/2017	119	13/10/2017	0
ADOPTION SUPPORT PAYMENTS	High	QTR 3	In Progress	04/12/2017				0		0
CONTRACT MANAGEMENT	High	QTR 4	Planned					0		0
PUBLIC HEALTH AND PROTECTION										
LLWYDCOED CREMATORIUM	Low	QTR 2	Final Report	27/07/2017	02/08/2017	02/08/2017	19/09/2017	48	21/09/2017	2
BEREAVEMENT SERVICES SELF ASSESSMENT REPORT	Low	QTR 3	Draft Report	05/09/2017	29/12/2017	26/01/2018		0		0
TACKLING POVERTY	High	QTR 3	Planned					0		0
SINGLE POINT OF ACCESS	High	QTR 3	Draft Report	13/09/2017	20/12/2017	26/01/2018		0		0
LEISURE SERVICES REVIEW	Medium	QTR 1	Final Report	22/05/2017	26/07/2017	02/08/2017	12/12/2017	132	13/12/2017	1

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
CORPORATE & FRONTLINE SERVICES										
CORPORATE ESTATES & PROCUREMENT										
ORGANISED CRIME REVIEW	High	QTR 3	In Progress	13/12/2017				0		0
OPERATIONAL PROCUREMENT	High	QTR 4	Planned					0		0
FINANCIAL SERVICES										
GENERAL LEDGER & ACCOUNTING	Low	QTR 3	Final Report	20/09/2017	27/09/2017	28/09/2017	28/09/2017	0	28/09/2017	0
TAXATION	High	QTR 4	In Progress	29/01/2018				0		0
TREASURY MANAGEMENT	High	QTR 3	Final Report	06/09/2017	14/09/2017	18/09/2017	18/09/2017	0	19/09/2017	1
PAYROLL	Medium	QTR 1	Final Report	01/04/2017	15/05/2017	22/05/2017	29/08/2017	99	29/08/2017	0
CREDITORS	Medium	QTR 4	Planned					0		0
PENSIONS	Medium	QTR 4	Planned					0		0
INCOME, DEBTORS & DEBT RECOVERY	Medium	QTR 4	Planned					0		0
ADMINISTRATION OF TRUST FUNDS	Low	QTR 3	Final Report	10/08/2017	05/09/2017	06/09/2017	22/09/2017	16	27/09/2017	5
HIGHWAYS & STREETCARE										

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
HIGHWAYS	High	QTR 4	Planned					0		0
IT										
DISASTER RECOVERY	High	QTR 1	Final Report	20/02/2017	05/10/2017	17/10/2017	11/12/2017	55	18/12/2017	7
EDUCATION & LIFELONG LEARNING										
ACCESS & ENGAGEMENT & INCLUSION										
ELECTIVE HOME EDUCATION	High	QTR 3	Final Report	29/11/2017	08/12/2017	13/12/2017	18/12/2017	5	18/12/2017	0
ALTERNATIVE PROVISION REFERRALS	High	QTR 3	In Progress	14/11/2017						
COLEG TAI	High	QTR 4	Planned					0		0
PRIMARY SCHOOLS										
ABERDARE TOWN CHURCH IN WALES PRIMARY	Medium	QTR 1	Final Report	26/04/2017	26/05/2017	19/07/2017	06/10/2017	79	11/10/2017	5
BODRINGALLT PRIMARY SCHOOL	Medium	QTR 3	Final Report	28/09/2017	29/09/2017	04/10/2017	12/10/2017	8	12/10/2017	0
BRYNNAU PRIMARY	Medium	QTR 1	Final Report	19/06/2017	20/06/2017	30/06/2017	19/12/2017	172	21/12/2017	2
GLENBOI PRIMARY	Medium	QTR 2	Final Report	10/07/2017	14/07/2017	03/08/2017	12/10/2017	70	13/10/2017	1
GWAUNMEISGYN PRIMARY	Medium	QTR 1	Final Report	10/05/2017	26/05/2017	21/07/2017	12/10/2017	83	13/10/2017	1

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
GWAUNCELYN PRIMARY SCHOOL	Medium	QTR 3	Draft Report	28/09/2017	29/09/2017	12/12/2017		0		0
HENDREFORGAN PRIMARY	Medium	QTR 1	Final Report	15/05/2017	26/05/2017	20/07/2017	19/09/2017	61	19/09/2017	0
LLANHARI PRIMARY	Medium	QTR 1	Final Report	01/07/2017	03/07/2017	11/08/2017	13/11/2017	94	15/11/2017	2
LLWYNCELYN INFANTS	Medium	QTR 1	Final Report	17/05/2017	26/05/2017	19/07/2017	22/09/2017	65	25/09/2017	3
LLANILLTUD FAERDREF PRIMARY SCHOOL	Medium	QTR 3	Final Report	05/10/2017	06/10/2017	26/10/2017	20/12/2017	55	21/12/2017	1
LLWYNYPPIA PRIMARY SCHOOL	Medium	QTR 3	Final Report	10/10/2017	11/10/2017	25/10/2017	14/11/2017	20	21/11/2017	7
OAKLANDS PRIMARY	Medium	QTR 3	Final Report	19/09/2017	22/09/2017	16/11/2017	06/12/2017	20	11/12/2017	5
PENPYCH COMMUNITY PRIMARY	Medium	QTR 1	Final Report	24/05/2017	25/05/2017	29/06/2017	18/07/2017	19	21/07/2017	3
PENRHYS PRIMARY	Medium	QTR 2	Final Report	17/07/2017	20/07/2017	07/08/2017	25/09/2017	49	10/10/2017	15
SS GABRIEL & RAPHAEL PRIMARY	Medium	QTR 1	Final Report	02/05/2017	04/05/2017	23/05/2017	21/07/2017	59	26/07/2017	5
TONYPANDY PRIMARY	Medium	QTR 3	Final Report	03/10/2017	05/10/2017	13/11/2017	22/11/2017	9	23/11/2017	1
TRALLWNG INFANTS	Medium	QTR 1	Final Report	20/06/2017	21/06/2017	11/08/2017	02/10/2017	52	10/10/2017	8
TREF Y RHYG PRIMARY	Medium	QTR 1	Final Report	06/06/2017	07/06/2017	22/06/2017	30/10/2017	130	01/11/2017	2
TREORCHY PRIMARY	Medium	QTR 1	Final Report	10/05/2017	11/05/2017	02/06/2017	20/07/2017	48	21/07/2017	1

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
TREROBART PRIMARY	Medium	QTR 2	Final Report	04/07/2017	06/07/2017	11/08/2017	14/11/2017	95	22/11/2017	8
TYLORSTOWN PRIMARY SCHOOL	Medium	QTR 4	In Progress	18/01/2018				0		0
YNYSBOETH PRIMARY	Medium	QTR 3	Draft Report	28/11/2017	04/12/2017	22/01/2018		0		0
YGG LLWYNCELYN	Medium	QTR 4	Planned					0		0
PRIMARY SCHOOL SELF ASSESSMENT	Medium	QTR 4	Planned					0		0
PENPYCH COMMUNITY PRIMARY FOLLOW UP	High	QTR 3	In Progress	29/01/2018				0		0
GLENBOI PRIMARY (FOLLOW UP)	High	QTR 3	Final Report	14/12/2017	17/01/2018	18/01/2018	24/01/2018	6	25/01/2018	1
MIDDLE SCHOOLS										
YSGOL LLANHARI	High	QTR 3	Fieldwork Complete	04/12/2017	23/01/2018			0		0
SECONDARY SCHOOLS										
YSGOL GYFUN GARTH OLWG	High	QTR 1	Final Report	12/06/2017	16/06/2017	05/10/2017	27/11/2017	53	29/11/2017	2
Y PANT COMPREHENSIVE SCHOOL	High	QTR 1	Final Report	05/06/2017	07/07/2017	02/08/2017	07/11/2017	97	07/11/2017	0
HAWTHORN HIGH SCHOOL	High	QTR 1	Final Report	15/05/2017	19/05/2017	24/08/2017	19/12/2017	117	22/12/2017	3
CARDINAL NEWMAN RC COMPREHENSIVE	High	QTR 4	Planned					0		0

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
YG RHYDYWAUN	Medium	QTR 3	Draft Report	06/11/2017	10/11/2017	01/02/2018		0		0
ST JOHN BAPTIST CIW HIGH SCHOOL	Medium	QTR 3	Fieldwork Complete	05/12/2017	17/01/2018			0		0
BRYNCELYNNOG COMPREHENSIVE SCHOOL	Medium	QTR 3	Final Report	16/10/2017	20/10/2017	30/11/2017	14/12/2017	14	19/12/2017	5
FERNDALE COMMUNITY SCHOOL (FOLLOW-UP)	High	QTR 4	Final Report	23/01/2018	25/01/2018	29/01/2018	29/01/2018	0	31/01/2018	2
TONYREFAIL SCHOOL (FOLLOW-UP)	High	QTR 4	Planned					0		0
PONTYPRIDD HIGH SCHOOL (FOLLOW-UP)	High	QTR 4	In Progress	30/01/2018				0		0
PORTH COMMUNITY SCHOOL (FOLLOW-UP)	High	QTR 4	Planned					0		0
Y PANT (FOLLOW-UP)	High	QTR 4	Planned					0		0
S.E.N. SCHOOLS										
YSGOL HEN FELIN	High	QTR 1	Final Report	27/04/2017	31/05/2017	02/06/2017	20/10/2017	140	25/10/2017	5
PARK LANE SPECIAL SCHOOL	Medium	QTR 1	Final Report	20/06/2017	23/06/2017	29/06/2017	16/10/2017	109	25/10/2017	9
YSGOL TY COCH	Medium	QTR 1	Final Report	08/05/2017	06/06/2017	23/06/2017	01/09/2017	70	11/09/2017	10
SCHOOLS & COMMUNITY										
6 TH FORM FUNDING	High	QTR 3	In Progress	06/11/2017				0		0

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
POST 16 GRANT	High	QTR 4	Final Report	18/01/2018	18/01/2018	18/01/2018	31/01/2018	13	31/01/2018	0
SAFEGUARDING ARRANGEMENTS	High	QTR 2	Draft Report	21/06/2017	10/11/2017	30/11/2017		0		0
WHOLE AUTHORITY ARRANGEMENTS										
WHOLE AUTHORITY ARRANGEMENTS										
PERFORMANCE INDICATORS	High	QTR 2	Draft Report	05/07/2017	03/11/2017	07/11/2017		0		0
OPERATIONAL RISK MANAGEMENT	High	QTR 4	Planned					0		0
ANTI-FRAUD, BRIBERY & CORRUPTION	High	QTR 4	Planned					0		0
AMGEN										
AMGEN - PAYROLL	Medium	QTR 3	Draft Report	14/12/2017	15/01/2018	22/01/2018		0		0
AMGEN - DEBTORS	Medium	QTR 3	Draft Report	29/11/2017	15/12/2017	22/12/2017		0		0
AMGEN - CREDITORS	Medium	QTR 3	Draft Report	27/11/2017	18/12/2017	22/12/2017		0		0
AMGEN - GENERAL LEDGER	Low	QTR 3	Final Report	28/09/2017	27/10/2017	31/10/2017	31/10/2017	0	31/10/2017	0
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE										
CSC - PAYROLL	Medium	QTR 3	Final Report	15/11/2017	27/11/2017	29/11/2017	29/11/2017	0	30/11/2017	1

	PRIORITY	PLANNED QTR	STATUS	START FIELDWORK	FINISH FIELDWORK	DATE DRAFT REPORT	DATE: MANAGEMENT RESPONSES	TIMELINESS OF MANAGEMENT RESPONSE	DATE: FINAL REPORT	MANAGEMENT RESPONSE TO ISSUING FINAL REPORT
CSC - DEBTORS	Medium	QTR 3	Final Report	23/10/2017	27/11/2017	30/11/2017	21/12/2017	21	22/12/2017	1
CSC - CREDITORS	Medium	QTR 3	Final Report	12/10/2017	13/11/2017	17/11/2017	11/12/2017	24	13/12/2017	2
CSC - GENERAL LEDGER	Low	QTR 3	Final Report	04/10/2017	24/10/2017	31/10/2017	31/10/2017	0	01/11/2017	1

Appendix 2 - The Status of Recommendations

CHIEF EXECUTIVE

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

COMMUNITY & CHILDREN'S SERVICES

Number of HIGH Recs	STATUS		
20	Implemented	Overdue / Outstanding	Target Date in the Future
	16	0	4
Number of MEDIUM Recs	STATUS		
123	Implemented	Overdue / Outstanding	Target Date in the Future
	112	3	8
Number of LOW Recs	STATUS		
79	Implemented	Overdue / Outstanding	Target Date in the Future
	76	0	3

CORPORATE & FRONTLINE SERVICES

Number of HIGH Recs	STATUS		
28	Implemented	Overdue / Outstanding	Target Date in the Future
	26	0	2
Number of MEDIUM Recs	STATUS		
88	Implemented	Overdue / Outstanding	Target Date in the Future
	84	0	4
Number of LOW	STATUS		

Recs			
41	Implemented	Overdue / Outstanding	Target Date in the Future
	41	0	0

EDUCATION & LIFELONG LEARNING

Number of HIGH Recs	STATUS		
219	Implemented	Overdue / Outstanding	Target Date in the Future
	197	15	7
Number of MEDIUM Recs	STATUS		
627	Implemented	Overdue / Outstanding	Target Date in the Future
	589	22	16
Number of LOW Recs	STATUS		
515	Implemented	Overdue / Outstanding	Target Date in the Future
	491	15	9

WHOLE AUTHORITY ARRANGEMENTS

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

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