

COMPLETED AUDITS

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Action Plan Dates
Purchasing Cards	Purchasing Cards are currently being used by approximately 50 card holders across the Authority. For the year end to March 2012, £200,000 was spent on the cards. There is a planned roll out of the cards to schools, with 2 comprehensive schools involved in a pilot the time of the audit.	October 2012	21 days	<p>It is noted that in general the internal control environment for the management of purchasing cards has improved significantly since the initial audit review in 2009. This includes the introduction of standardised documentation, signed agreements, follow up procedures to identify transactions not subject to review.</p> <p>Areas for improvement include more timely supervisory review of transactions and ensuring that transactions are properly analysed and VAT accounted for and reclaimed.</p>	Reasonable	October 2012
CRB (Follow Up)	<p>The BCBC Checking Criminal Records Policy states that Bridgend County Borough Council is committed to safeguarding users of its services and recognises the need for a consistent policy in respect of Disclosure checks from the Criminal Records Bureau (CRB).</p> <p>There is a statutory requirement to undertake rechecks every three years, for certain categories including those governed by the Care</p>	November 2012	21 days	Vast improvements have been made to the running of the CRB system since the March 2012 Limited Assurance report. Significant progress has been made to address the data management issues. This includes improvements in reporting, allowing an authority-wide overview to be seen, and the flagging of posts requiring a CRB check on Trent. The move to single recording, on Trent only, was imminent.	Reasonable	March 2013

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	Standards Act, e.g. staff working in the fostering agency, foster carers and staff in care homes. BCBC has adopted as best practice a rechecking policy, for checks to be undertaken on a 3 yearly basis.			There has been a reduction in the number of outstanding renewals since the previous audit, although the lack of exact like for like data made it difficult to quantify this. It is thought that changes in procedures, whereby line managers are now informed when CRB forms are not returned, has helped with this.		
Procurement	BCBC procures approximately £100 Million of goods, works and services which equates to approximately one third of its budget. The objective of the audit was to ensure that the Procurement unit has a suitable framework in place to deliver the procurement strategy and mitigate the associated risks to BCBC.	November 2012	18 days	Strengths within the system include: <ul style="list-style-type: none"> • The completion and approval of the Procurement strategy 2012 - 2014. • Sample testing indicated full compliance with Contract Procedure Rules. • Processes for vetting and subsequent monitoring of contractors on the approved list. Concerns raised include: <ul style="list-style-type: none"> • Contractors presently allowed 4 weeks from date of insurance expiry to provide up to date insurance certificates. This leaves BCBC at risk in the interim. • Sample testing indicated that when contractors are suspended from the approved list the Purchase Ledger Section has not been notified and no stop is placed on the COA account. Evidence also indicates that some sections have 	Reasonable	February 2013

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				continued to use suspended/removed contractors implying that they are not checking the approved list at the time of placing orders.		
Community Centres	There are 19 Community Centres across Bridgend County Borough Council that offer a range of activities from adult education classes and keep fit to martial arts and children's parties.	November 2012	11days	It is pleasing to note that no issues were identified during the audit. It was established that: <ul style="list-style-type: none"> • Agreements between the Community Centre committees and BCBC were found to be in place and monitored. • There were good systems and controls over venue income for the 2 centres where income is directly managed by BCBC. • Controls over the financial assistance given to Community Centres and the receipt of audited accounts were found to be operating effectively. 	Substantial	April 2013
Libraries (ICT Controls)	Twelve libraries across the borough as well as the mobile Cyberlink bus provide computer facilities to library visitors. After signing an acceptable use policy the public are able to use the computers to carry out a wide variety of tasks. They are also protected from inadvertently accessing inappropriate sites by the Authority's filtering software.	December 2012	12 days	Overall, the controls in place with regard to the use of the public computers were deemed to be acceptable. A small number of recommendations were made relating to updating the Internet Acceptable Use Policy and specific controls regarding access via the Cyberbus.	Reasonable	April 2013

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Day Centres - Learning Disabilities	The Learning Disability Day Service in Bridgend has undergone a major change and modernisation programme in recent years with a view to providing person-centred support to individuals with a wide variety of needs in a range of settings across the Bridgend area. The emphasis has moved away from the provision of a central service to a more localised approach supporting citizens to become members of their local community.	December 2012	16 days	<p>A number of strengths were identified including:</p> <ul style="list-style-type: none"> • Close links to the Finance Officer in terms of controlling budget management • The use of the centralised electronic petty cash system. • Comprehensive procedures are in place and available to relevant staff. <p>Recommendations for improvement were made in relation to:</p> <ul style="list-style-type: none"> • Management of the inventory. • Management checks of service user's money and Cash Transaction records. 	Reasonable	November 2012
Out of County Placements	Each year the Authority places a number of pupils into SEN schools that are outside of the county. Likewise as an Authority we receive pupils from other Authorities into our special schools.	February 2013	22 days	A number of issues were identified during the audit. The key concern related to the lack of any one member of staff accepting overall responsibility for the management of those pupils received into the Authority. However the Corporate Director for Children was clear where the responsibility lay and the Group Manager is currently working closely with the Educational Psychologists to resolve the current issues.	Limited	June 2013
Delegated Powers	Decisions made on behalf of the Council by officers are controlled by a written set of rules and processes	February 2013	12 days	The scheme of delegated functions has been in place in its current format since 2007. It was concluded	Substantial	March 2013

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	which includes the opportunity of scrutiny by Members.			following the audit field work that the system is operating effectively with on-going review and publication of updates to the scheme and availability of training. Only minor recommendations were made.		
ICT Purchases by Children Directorate	A review of software system procurement by the directorate was undertaken.	February 2013	18 days	The audit highlighted breaches of contract procedure rules and procedures requiring orders to be authorised by ICT. Management has agreed to raise awareness and arrange training.	Limited	July 2013
School Meals Income and Arrears	The Welsh Government made a commitment to delegate more money out to schools. After consultation, one area agreed was school meal income collection. Prior to 1 st April 2012 Primary Schools collected school meal income on behalf of Catering Services. Post April 2012 Primary Schools themselves became responsible for the collection of income and chasing arrears.	February 2013	10 days	Overall, the system was found to be sound, with pre April 2012 arrears of £15,903 collected between April 2012 and February 2013. A relatively small amount remains outstanding and recommendations have been made regarding the best way to deal with this debt. The system set up to invoice schools in order for them to pay the owed money to Catering is operating effectively with no issues identified to date.	Reasonable	March 2013
Taxation	The Authority is responsible for the collection of Council Tax and NNDR from 61,500 and 4,050 properties	February 2013	15 days	A number of strengths were identified within the current working practices and work is underway to prepare for the changes being	Reasonable	April 2013

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	respectively. In the last year over 96% of the due taxes were collected by the department.			brought in from April 2013. The main area of concern raised during the audit, was the process for dealing with items in the suspense account. Whilst recent changes have been made to improve this process, a backlog of items has developed that is going to take time to address.		
Sports Development / Active Young People	Bridgend Council has a Partnership Agreement with Sport Wales - a national organisation responsible for developing and promoting sport and physical activity in Wales. The Partnership Agreement with Sport Wales provides the Authority with the ability to support local clubs and organisations with funding opportunities.	February 2013	20 days	During the audit a number of strengths and areas of good practice were identified as follows: <ul style="list-style-type: none"> Regular meetings take place with the Local Authority Partnership Agreement Board who has subsequently become a Sport Board. The Community Chest Grants are processed in accordance with Sport Wales Regulations. Completion Certificates are chased by the Sports Development Unit if not received. 	Substantial	N/A
Home Care	The Homecare service provides help to those who require assistance to manage key aspects of their daily life. The current service is, where possible, committed to enabling people to live as independently as	February 2013	11 days	A number of strengths and areas of good practice were identified : <ul style="list-style-type: none"> Internal Homecare staff were found to be well trained with good evidence of CRB checks being in place. 	Reasonable	February 2013

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	<p>possible in their own homes.</p> <p>BCBC operate an internal Homecare service and also commission external provision to meet the increasing demand on resources for this service area.</p>			<ul style="list-style-type: none"> The implementation of a Risk Management System by the Contracts and Monitoring Team was beneficial. <p>Recommendations were made in relation to:</p> <ul style="list-style-type: none"> Evidence should be maintained of why the external provider has been selected. Ensuring that the external provider list includes all approved providers. 		
Leisure Service Compliance (Halo)	<p>On 1st April 2012, BCBC commenced a 15 year contract with Greenwich Leisure Limited (GLL) and Halo for the provision of leisure services. The two social enterprises work together however Halo delivers the contract locally.</p>	February 2013	15 days	<p>During the audit it was identified that the contract and supporting documentation clearly defines what is expected of the Delivery Partner. In addition, performance information is received on a monthly basis and information regarding performance monitoring has been fed back to the Scrutiny Committee.</p>	Substantial	N/A
Risk Management	<p>The corporate risk management policy recognises that good governance is essential to assist the Council in achieving its vision of providing the best local services in Wales. Good governance requires that risk management is embedded into the culture of the Council, with Members, managers and staff at all</p>	March 2013	17 days	<p>During the Audit a number of strengths and aspects of good practice were identified in the areas reviewed, as follows:</p> <ul style="list-style-type: none"> Risk management was seen to operate from both a top-down and bottom-up perspective, with a close link to the corporate performance framework. 	Substantial	April 2013

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	levels recognising that risk management is part of their job.			<ul style="list-style-type: none"> There is detailed recording of risks at service, directorate and corporate level, with risks subject to regular review. Mitigating controls recorded at corporate level translate into manageable and practical actions at service level. 		
Treasury Management	Treasury Management is the Authority's handling of financial matters through the effective management of its cash flows, its banking, money market and capital market transactions and the complex strategies, policies, and procedures of corporate finance.	March 2013	3 days	The audit was conducted by means of a Control Risk Self-Assessment (CRSA), based on recommended CIPFA controls. This allowed the auditor to determine if the section is complying with CIPFA benchmarks and it allows the section to self-assess its controls in relation to risk management. Cross checking to relevant policies, strategies and Council reports and minutes was undertaken. No issues were identified; consequently, no recommendations have been made.	Substantial	N/A
Housing Benefits	The Housing & Council Tax Benefit Section process benefit claims and assesses entitlement for those requiring financial assistance with their rent and/or Council Tax costs.	March 2013	10 days	It was confirmed that the governance of providing access to RBLive is rigorous and stringent, with no access given without prior appropriate internal restrictions in place. In addition the controls surrounding the access to and usage of the Customer Information System	Reasonable	April 2013

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				(CIS), including the checking process, are good.		
Inclusion Service	The Inclusion Service ensures that the teaching experienced by all learners has a positive and sustained impact on the outcomes they achieve and on their wellbeing. The service aims to support schools, in partnership with families and other agencies, in giving all children and young people in the County Borough access to a broad and balanced curriculum, the right learning environment and all relevant information.	March 2013	23 days	A number of strengths and areas of good practice were identified: <ul style="list-style-type: none"> • The service had clear links to the directorate business plan and there was good evidence that this was being disseminated to staff. • Budgets were well monitored and managed. One issue was identified in relation to Staff not receiving Absence Review Meetings as soon as possible once the sickness absence trigger point had been reached.	Reasonable	April 2013
Assurance for External Inspections	Adult Social Care and Safeguarding & Family Support operate in excess of 30 establishments across the county borough. These establishments cover a range of service areas including children's residential and respite care, homes for the elderly, elderly day centres, supported living, learning disability day centres and mental health support units. The establishments are subject to review by other bodies such as the CSSIW, BCBC Members, BCBC Health & Safety Section and	March 2013	14 days	It was established that: <ul style="list-style-type: none"> • A sound knowledge of risks, needs and a supportive attitude towards service users has been demonstrated throughout each report. • All recommendations made in the previous audit regarding Regulation 27 and 32 visits, Safeguarding and Members services were found to have been implemented. However it should be noted that of the 39 scheduled Members rota visits to establishments that have been	Reasonable	May 2013

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	statutory visits carried out by independent officers within BCBC.			scheduled since October 2012 only 15 reports have been received (38%).		
Shared Lives	The Shared Lives Scheme (SLS) supports adult placements for service users with a learning disability who need support to live independent lives. The placements are provided by individual carers or families in the community, who share their homes and family life with the service users. The carers receive a regular payment for providing this care and in return are expected to comply with the Authority's requirements for standards of care and the terms and conditions of service provision.		13 days	<p>A number of strengths and areas of good practice were identified:</p> <ul style="list-style-type: none"> • There was a documented recruitment process for carers and referral process for service users. • All carers were found to be adequately insured. • Management were actively addressing issues raised by the Financial Safeguarding Team. <p>A number of concerns were raised, including:</p> <ul style="list-style-type: none"> • Lack of any standardised recruitment process and supporting documentation. • Lack of any signed agreement in place in some instances. • Non compliance with Financial Procedures. 	Limited	July 2013
Debtors	A Control Risk Self Assessment (CRSA) in relation to the debtors system was prepared for completion by the Income Manager. The audit also followed up on previous audit recommendations.	April 2013	10 days	The responses provided as part of the CRSA indicated no major areas of concern. Areas previously prone to risk were sample tested (credit notes, aged debts, write offs) and no issues were identified.	Substantial	June 2013
Disabled Facilities Grants (DFG)	Disabled facilities grants are mandatory means tested grants to help meet the cost of adapting a property where a disabled person	April 2013	20 days	A small number of minor issues were identified during the course of the audit, all of which have already been addressed by management. The key	Substantial	May 2013

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	resides. The means testing is performed by the Housing Benefit Team. There is a statutory financial limit of £36,000 for disabled facilities grants which is repayable within a 10 year period in the event of the sale of a property.			issue identified is the current requirement for the Sustainable Renewal Section to attract a pre determined number of applications in order to achieve income from the administration fee. The calculation of the annual budget for the section includes this estimated income. However, the Sustainable Renewal section has no direct influence over the number of applications.		
Main Accounting	The audit was conducted by means of a control risk self-assessment (CRSA), the responses to which were examined by internal audit to identify any control weaknesses. Using a CRSA allows the Auditor to determine if the section is complying with CIPFA requirements and it allows the section to self-assess its controls in relation to risk management.	April 2013	5 days	A review of the completed CRSA revealed that all responses were satisfactory. This, along with the positive findings at the previous audit review and testing in relation to budget monitoring, has resulted in no recommendations being made on this occasion.	Substantial	N/A
Trading Standards	The Trading Standards Service covers two main areas: <ul style="list-style-type: none"> • to ensure fair trading throughout Bridgend County Borough. • to ensure a suitable standard of Animal Welfare. 	April 2013	16 days	A number of strengths and areas of good practice were identified as follows: <ul style="list-style-type: none"> • Promoting the purpose and objectives of the Trading Standards Service via events such as Alcohol Awareness Week and the Young Consumer of the Year awards. • Raising awareness of Trading Standards issues across the 	Reasonable	June 2013

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				<p>borough.</p> <ul style="list-style-type: none">• Regular test purchases of restricted goods and internet purchases. <p>The key issues identified during the audit which need to be addressed relate to the procurement and administration of the contractors providing animal related services.</p>		
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