

COMPLETED AUDITS

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Action Plan Dates
Traffic Management	<p>Responsibility for traffic management is shared between the Transportation & Engineering and the Highways & Fleet Sections within the Communities Directorate.</p> <p>The roles and responsibilities of the Transportation and Engineering section include:</p> <ul style="list-style-type: none"> • Involvement in strategic planning. • Applications for funding. • Maintaining a signaling system to ensure optimum traffic flow. • Maintaining and scrutinising data related to traffic incidents as supplied by South Wales Police. • Prioritising work to the highways network to improve safety and traffic flow. <p>Assessing the impact of new developments on the existing network and providing input to planning applications.</p>	April 2013	10 days	<p>During discussions with officers from both of the sections involved in Traffic Management, it was noted that each individual activity within the traffic management process was well controlled. E.g., strategic planning, the granting of temporary traffic orders, monitoring of accident statistics, installation and maintenance of traffic signals, etc. As a consequence, no recommendations were made.</p>	Substantial	N/A
Creditors	<p>The creditor payments system is a devolved function which is coordinated centrally by Central Payments Section in the Performance Directorate. The key objectives of this section include:</p>	May 2013	20 days	<p>Strengths identified include:</p> <ul style="list-style-type: none"> • The use of software to identify duplicate payments. • A further software application to 	Substantial	N/A

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	<ul style="list-style-type: none"> • Ensuring that payments are made accurately and within specified timescales. • Providing training, advice and support to the devolved functions. • Implementing enhancements to the system. <p>As well as a review of the central creditors system, the audit focused on the Children’s Directorate where sample testing was undertaken to ascertain the adequacy of controls in place. Furthermore the controls in place surrounding the operation of the HMRC Construction Industry Scheme were reviewed.</p>			<p>ensure the validity of bank details in order to reduce payment delays due to BACS rejections.</p> <ul style="list-style-type: none"> • Provision of training across the directorates and schools following new initiatives e.g. access to COA Financials purchase ledger by schools and the recent on-line petty cash system. • Monitoring of the use of sundry supplier accounts and payments to individuals where employment status may not have been accurately established. 		
Payroll	<p>The Transactional team processes the payroll for the employees of the Authority which for 2011/12 totaled £175,097,000. The audit focused on the systems of control regarding the recruitment and selection of new employees, amendments to employee’s data, the termination of employees and overpayments.</p>	May 2013	35 days	<p>A number of strengths and areas of good practice were identified including:</p> <ul style="list-style-type: none"> • Comprehensive Recruitment and Selection Policies, Procedures and Management Guidance that are appropriately followed by recruiting managers. • Segregations of duties between the HR and Payroll functions. • Termination notifications acted upon promptly to prevent overpayments. <p>The following issues were identified which need to be addressed:</p>	Reasonable	May 2013

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				<ul style="list-style-type: none">• Evidence of ID is not always retained on file.• In areas of the Authority where recruitment is devolved (schools), there appears to remain an issue of non-compliance. Furthermore, schools accounted for 33% (by monetary value) of all of the Authority's overpayments in 2011/12.		