

COMPLETED AUDITS

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Action Plan Dates
Petty Cash	There are currently 90 petty cash accounts relating to various services across the authority. The present on-line petty cash system went live from September 2011 on a phased basis following a programme of staff training. The system was in use by all account holders by December 2011. The on-line system provides access by central purchase ledger staff at all stages in the process. This access has enhanced the monitoring of key areas.	March 2103	15 days	<p>During the Audit a number of strengths and areas of good practice were identified:</p> <ul style="list-style-type: none"> • All relevant staff have received training by the purchase ledger team and have been provided with comprehensive guidance notes. • A full range of reports is available from the system. • The Central Petty Cash Team perform a review of all claims prior to reimbursement in order to identify any errors or misuse of these accounts e.g., payments which should be made via payroll or the creditor payment system. <p>Minor issues were identified in relation to repeat purchases in some departments.</p>	Substantial	March 2013
Registrars	The Registers Office role is to deliver registration services within Bridgend County Borough and is based in Ty'r Ardd with outstations for registering births and deaths at Maesteg, Porthcawl and Pyle.	July 2013	9 days	<p>It was established that:</p> <ul style="list-style-type: none"> • Comprehensive records of income are maintained that are reconciled back to the expected income. • Safes are used and regular 	Substantial	March 2104

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				banking is undertaken. <ul style="list-style-type: none"> The Tell Us Once service has been successfully rolled out. 		
Adoption Service	<p>The Adoption Service seeks to supply a comprehensive, culturally appropriate and sensitive service for children, within appropriate timescales, either directly or through arrangements with other agencies. The Adoption Service also seeks to provide for the long-term needs of all those involved in adoption.</p> <p>Part of the service provided is that of financial assistance to adoptive families, to assist with costs arising from matching, introductions, placement and adoption. As such, a range of financial support services are provided to eligible applicants in line with the Adoption Support Services (Local Authorities) (Wales) Regulations 2005, and other relevant legislation.</p>	August 2013	12 days	<p>Whilst it was appreciated that knowledgeable and experienced staff members are involved at every stage of the assessment process, key issues were identified in relation to the following:</p> <ul style="list-style-type: none"> There are no procedural documents that direct and govern the adoption allowance process, including areas such as discretionary awards, appeals, reviews etc. No reviews of financial assessments are undertaken, contravening regulations. Applicants are not sufficiently notified of their award/non-award, in contravention to regulations. 	Limited	September 2013
Student Support	The Local Authority is in partnership with Student Finance Wales along with the Welsh Government and the Student Loans Company (SLC).	August 2013	10 days	<p>Strengths identified include:</p> <ul style="list-style-type: none"> A segregation of duties was evident in the processing of grants and loans. Grants are processed within 	Substantial	August 2013

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	The Local Authority and the SLC have worked together to administer and deliver financial support to students on behalf of the Welsh Government. An audit review undertaken by the Wales Audit Office (WAO) in 2011/12 within four Local Authorities raised concerns over some areas of weakness in systems and these were incorporated within this Audit.			<p>current guidelines.</p> <ul style="list-style-type: none"> • Targets for approving applications are being met. • Original documents are sighted and copied by the team. • Pending applications are dealt with appropriately. <p>One issue was identified, namely that there are currently no Desktop instructions in place which was recommended in the audit undertaken by the WAO.</p>		
Home to School Transport (Follow up)	The Home to School Transport service is responsible for arranging and administering the contracts for transport links between individuals and schools. The previous audit report in this area identified a number of weaknesses in the controls. This review followed up on the previously agreed recommendations to ensure controls are now in place and operating effectively.	August 2013	4 days	<p>It is pleasing to report that the majority of recommendations from the previous audit report had been implemented including; ensuring CRB expiry dates are monitored and renewed in a timely manner prior to expiry, with both the individual and the contractor being notified of the need for renewal.</p> <p>Further work remains in relation to the development of a SLA with client departments which in turn would assist in the monitoring arrangements.</p>	Reasonable	March 2014
Grant Verification	The terms and conditions of many WG grants require annual audit reviews in order to gain assurance that grant funding has been spent appropriately.			Testing of expenditure incurred in relation to the School Based Counselling Grant, Communities 2.0 Grant, Breakfast Club Grant and the Foundation Phase Grant		N/A

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	<p>The following grants have been reviewed to date:</p> <ul style="list-style-type: none"> • School Based Counselling Grant • Communities 2.0 Grant • Breakfast Club Grant • Foundation Phase Grant • Bus Operators Grant 	<p>June 2013 July 2013 June 2013 Aug 2013 April 2013</p>	<p>4 days 5 days 5 days 3 days 11 days</p>	<p>confirmed that all expenditure was in line with the terms and conditions of the grants and helped to achieve the desired outcomes of the individual grants.</p> <p>Testing for the Bus Operators Grant did find anomalies in relation to the vehicle odometer specification (miles/kilometres) not being recorded on the master spread sheet resulting in an inaccurate calculation of the distance travelled entered on the grant claim. In addition management were not ensuring all eligible vehicles were included on the grant claim resulting in a loss of funding. Both issues have now been rectified.</p>	<p>Substantial Substantial Substantial Reasonable</p>	
<p>Whistle Blowing Policy</p>	<p>The purpose of the BCBC Whistle Blowing Policy is to encourage the raising of serious concerns within the Council with confidence, rather than overlooking those concerns or taking them outside.</p>	<p>September 2013</p>	<p>10 days</p>	<p>During the Audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> • Management are considering improvements on how the Whistle Blowing Policy can be disseminated to staff at induction and through the use of ICT software. • The policy was found to be compliant with existing 	<p>Reasonable</p>	<p>September 2013</p>

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				<p>legislation.</p> <ul style="list-style-type: none">• The policy allows whistle blowers the option to raise concerns internally in confidence. <p>The following issue was identified during the Audit which needs to be addressed:</p> <ul style="list-style-type: none">• Improvements to the recording of whistle blowing allegations and management guidance are required. <p>All recommendations within the report were immediately actioned by the department.</p>		
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