

## COMPLETED AUDITS JANUARY 2014

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Action Plan Dates
Staff Expenses	<p>The audit testing focused primarily on the APT&amp;C Monthly Payroll 010 (i.e. not the teacher payroll). The total amount of Mileage and Subsistence claimed for the financial year 2012/13 was £1,521,807 and £53,612 respectively.</p> <p>There are currently 2 systems for the input of expenses claims; the online expenses system which is accessed by the majority of office based staff and the manual system whereby expenses claim forms are completed, authorised by management, sent to payroll and input onto Trent by the transactional team staff.</p> <p>A new online expenses system is in the process of being developed.</p>	Nov 2013	29 days	<p>A number of strengths and areas of good practice were identified including the section benefiting from a core of experienced knowledgeable staff and clear, evidence of segregation of duties.</p> <p>Recommendations have been made in relation to updating the policies and guidelines available for employees and managers as these are currently split across various documents and require updating. It was further identified that there are inconsistent practices in operation across the Authority in relation to retaining valid VAT receipts as per HMRC requirements.</p>	Reasonable	April 2014
Fleet Maintenance Operation	<p>The audit review was undertaken of the current Fleet Maintenance practices within BCBC to determine the adequacy of the systems currently used by the Fleet Services in respect of their stores and purchasing of replacement vehicle</p>	Nov 2013	10 days	<p>The systems in operation were generally found to be sound.</p> <p>Recommendations were made in respect of the IT system currently being used, namely that users should be prompted to change</p>	Reasonable	November 2013

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	parts operations.			passwords on a periodic basis and the audit trail within the system is activated.		
E Tendering	A review of the current position regarding the introduction of the E-Procurement 'Bravosolution' was undertaken. The pilot scheme commenced in the March 2013 for the period of one year. At the time of the audit there had been a total of eight pilot contracts subject to this process.	Nov 2013	4 days	The review determined that the pilot appears to be progressing satisfactorily at this stage. A small number of minor recommendations were made including ensuring there was not an over reliance on the one Procurement Officer and the need to stop archiving paper copies of documentation that is capable of being stored within the Bravo system.	Reasonable	November 2013
Waste Management	BCBC is statutorily required to collect and correctly dispose of waste from its residents. This is undertaken through the provision of household and trade kerbside collections, recycling collections and four Household Waste Amenity Sites. These provisions have been outsourced to May Gurney for an initial period of 7 years which commenced on 1st April 2010. BCBC Waste Management Service are responsible for the management of this outsourced provision to ensure that their	Nov 2013	22 days	Targets set by Welsh Government for 2012/13 waste collection are being exceeded in all areas which is encouraging although it is recognised that this may be difficult to maintain as the targets increase toward 2015.  Minor recommendations included: <ul style="list-style-type: none"> <li>• Review the BCBC Waste Management strategy to bring the target information fully up to date.</li> <li>• Ensure that variations are signed off by the Group Manager, or the appropriate delegated power is</li> </ul>	Reasonable	April 2104

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	statutory and performance requirements are met and to provide a link between residents and trades with May Gurney.			obtained to allow the AWSM to sign them off.		
NFI Validation	A review of the National Fraud Initiative (NFI) investigation process for data matches within various departments in the Authority was undertaken. The objective was to ensure that NFI matches were investigated by a suitably experienced and trained member of a department, they were reviewed in a timely manner, correct conclusions were drawn with regard to there being a fraud or not and any systems to reduce the number of incorrect matches in future years are utilised.	Nov 2013	10 days	<p>Testing was undertaken in a number of departments where NFI matches exist. (The outcome of the matches was reported to the previous Audit Committee). Recommendations were made in one department, namely Transpiration who deal with Blue Badge matches. There was concern that only one member of staff was trained in investigating the matches meaning there was no cover should that person be absent from work. In addition matches were not being reviewed in a timely manner.</p> <p>A recommendation was made encouraging the department to be included as part of the "Tell Us Once" service, therefore resulting in badges being cancelled as the year progresses.</p>	Reasonable	November 2013
Supporting People Grant Verification	The Supporting People Programme began on 1 April 2003, bringing together seven housing-related funding streams from across central government. It provides housing-related support to help vulnerable people to live as independently as	Nov 2013	23 days	<p>The main recommendations made during the audit relate to:</p> <ul style="list-style-type: none"> <li>The need to ensure interim agreements are put in place with Older People providers until such time that they can be re-procured.</li> </ul>	Reasonable	March 2014

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	<p>possible. This could be in people's own homes or in hostels, sheltered housing, or other specialist supported housing. It provides complementary support for people who may also need personal or medical care. The Authority was offered a total grant amount of £5,888,924.56 from the Welsh Government (WG) during 2012/13.</p> <p>The Terms and Conditions of Grant, issued in July 2012, require the Chief Finance Officer to certify the outturn statement /final claim.</p>			<ul style="list-style-type: none"> <li>• The introduction of a software system to standardise and improve the monitoring and charging process.</li> <li>• Ensuring funding is not agreed until the service user is deemed eligible.</li> </ul>		
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