

**2016/17 Completed Audits****Reported at the 27<sup>th</sup> April 2017 Audit Committee Meeting**

<b>Report Title</b>	<b>System Overview</b>	<b>Department &amp; Directorate</b>	<b>Work Finalised</b>	<b>Audit Days</b>	<b>Key Messages</b>	<b>Audit Opinion</b>
School Modernisation	Under the School Modernisation Programme, the first phase of construction for Band A projects covers a 5 year period from 2014/15 – 2018/19, with approved local authority programmes and projects attracting 50% Welsh Government funding. The aims of the programme are to ensure that Wales provides a learning environment that contributes to better educational outcomes and an educational infrastructure that is economic, efficient and sustainable.	Education & Family Support	January 2017	22	Project management methodology, governance arrangements, and adherence to Contract Procedure Rules were found to be satisfactory.  Attention was drawn to ensuring that the Project Board membership details were updated.	Substantial
County Borough Supplies Closedown	An external review of the service was undertaken in September 2015 by Supply Chain Network Ltd., to provide a report on the viability of the service. The decision to close was officially taken at the Joint Supplies Committee meeting on 18 <sup>th</sup> December 2015 with a planned	Chief Executive and Finance	January 2017	4	Satisfactory assurance provided in the following areas: <ul style="list-style-type: none"> <li>• Valuation and disposal of closing stock and assets</li> <li>• Outstanding debtors and accounts in credit</li> <li>• Redundancy payments</li> <li>• Future access to financial</li> </ul>	Substantial

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	closure date of 31 <sup>st</sup> March 2016.				and contract documentation.	
Data Breaches	<p>The Data Protection Act 1998 sets out rules for processing personal information and applies to manual records as well as those held electronically.</p> <p>A Data Breach occurs when private/confidential information is intentionally or unintentionally released to an unauthorised individual or organisation.</p>	Cross Cutting	February 2017	11	Staff who work in a shared service and are employed by an Authority other than Bridgend County Borough Council should be made aware of Data Protection Act E-learning. Also, regular reminders should be sent to staff regarding Data Protection and the treatment of data breaches.	Substantial
Information @ Work	Information@Work, alternatively referred to as EDRM (Electronic Document and Records Management), is an application from Northgate Information Solutions UK Ltd. Information@Work can be used to capture, manage, store, deliver and share business-process information, content, documents and records.	Operational Services & Partnerships	February 2017	10	A data matching process or script is required to be run periodically between Active Directory and Information@Work to remove any user names set up incorrectly.	Reasonable

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Open Contractor	Open Contractor is an application used by Highways and Building Maintenance to manage jobs, stores and payments to suppliers.	Communities	February 2017	15	<p>A brief review is required to confirm the number of users with permission to authorise Highways orders.</p> <p>The process for raising continuation orders requires review, with an adequate compromise between financial control and highways service provision being established.</p>	Reasonable
Establishments Assurance	The BCBC Financial Safeguarding Team within the Social Services & Wellbeing Directorate undertake financial checks on all establishments within its remit. There are 29 establishments currently within the County Borough that require this Safeguarding Financial Check. The types of establishments involved are: Homes for the Elderly, Learning Disability Day Centres, Mental Health Hostels, Young Person's Care Home and Supported Living.	Social Services & Wellbeing	February 2017	17	Report and action plan layouts require update to include grading of controls and weaknesses. The monitoring process should also record trends.	Reasonable
Treasury Management	The Treasury Management function exists to ensure that the Authority maintains a stable	CEX & Finance	February 2017	5	No issues raised.	Substantial

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	financial management system. This is achieved by forecasting and monitoring cash flow and optimising market rates. The annual Treasury Management Strategy provides the framework for Treasury Management activities.					
Youth Services	There has been significant change in the way Youth Services are provided in Bridgend in recent years. The Council has moved towards a more targeted approach commencing in April 2015 through Lead Workers working with young people at risk of disengagement from school, college and training with the open access provision largely provided by the Voluntary Sector.	Education and Family Support	March 2017	15	No set template exists to collect data when monitoring 3 <sup>rd</sup> sector open access provision via the Youth Strategy Grant. The Youth Work Strategy is currently in draft format. No current Terms of Reference exist for the Youth Services Network.	Reasonable
Creditors	The creditor payments system is a decentralised function. Service areas were selected for testing on the basis of the number and value of invoices paid. The following Service areas were tested during this audit: <ul style="list-style-type: none"> <li>• Cemeteries</li> </ul>	Cross Cutting	March 2017	35	Appropriate authorisation levels should be put in place across the Council in relation to the processing of creditor related documentation.  Work instructions to be developed to inform employees	Reasonable

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	<ul style="list-style-type: none"> <li>• Flying Start</li> <li>• Housing Solutions</li> <li>• Carriage Reconstruction</li> <li>• Childcare Legal Costs</li> <li>• Families First Programme</li> <li>• Countryside and Tourism</li> <li>• Wellbeing and Creative Living</li> </ul>				<p>how to manage the order, delivery note and invoice process.</p> <p>Invoices should be processed promptly to ensure adherence to payment terms stipulated by the Supplier and retained in a central location for ease of future reference.</p>	
Taxation	The Taxation Section is currently responsible for the billing and collection for Council Tax and National Non Domestic Rates	CEX & Finance	March 2017	2	In view of current resource issues and implementation of the Agilisys platform, reliance has been placed on the response to the control risk self-assessment on this occasion.	Reasonable
ICT in Primary Schools	As part of the 3 Year Service Level 2016-2019 Agreement, the ICT Service Unit offers ICT Services to support schools. Schools have the option to maintain an in-house service or use the SLA.	Education & Family Support	March 2017	24	The ICT Strategy for Bridgend Schools requires updating taking into account the Welsh Government's Digital Competence Framework (DCF).	Reasonable
Carbon Reduction Scheme	The CRC Energy Efficiency Scheme (also referred to as the 'CRC scheme' or 'CRC') is a	Education & Family Support	March 2017	13	As a result of recent staff departures, the energy management section is currently	Limited

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	mandatory carbon emissions reporting and pricing scheme to cover large public and private sector organisations in the UK				non-existent. There are no longer any employees with sufficient expertise in energy management to implement energy and carbon management programmes in order for the Authority to realise the potential benefits of carbon savings.	
Debtors	The Miscellaneous Income Team is responsible for collecting income due to the Council for services that have been provided. The Team are responsible for pursuing outstanding debt and resolving any invoice disputes that arise.	CEX & Finance	March 2017	15	Minor issues raised relating to the review of instalment payers and evidence of land charges against properties.	Substantial
Schools Absence Management	Under the Staffing of Maintained Schools (Wales) regulations 2006, schools across Wales are responsible for making decisions about how they organise, deploy and manage their workforce (National Assembly for Wales, 2006). It was noted that BCBC schools have the right to adopt the Schools Model Sickness Absence Policy and associated procedures but the Council has no authority to impose this on them. Escalation processes within Human	Education & Family Support	March 2017	25	Welfare meetings had not been arranged or taken place as per the guidance in the absence policy. Absence Review Meetings had not taken place in a timely manner and where the school had failed to set a meeting this had not been escalated. (Although it should be noted that the absences sampled ended between October 2015 and July 2016 which was prior to HR processes being enhanced).	Reasonable

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	Resources (HR), in relation to schools have been enhanced since September 2016 for chasing outstanding absence management documentation.				Headteacher guidance is a work in progress. Though it is noted corporate managers' guidance is available.	