

**Completed Audits**

<b>Report</b>	<b>System Overview</b>	<b>Work Finalised</b>	<b>Audit Days</b>	<b>Key Messages</b>	<b>Audit Opinion</b>	<b>Key Action Plan Dates</b>
Purchasing Cards	<p>The Welsh Purchasing Card (WPC) is a procurement initiative designed to create efficiencies and savings across the Authority. Purchasing Cards are held by a number of departments and schools across the Authority to facilitate purchasing especially on-line.</p> <p>The current framework arrangement for the WPC with the RBS Group expired on the 31st March 2014. A new agreement with Barclaycard commenced in April and will be subject to an audit review this year.</p>	March 2014	20 days	<p>Tight controls were found to be in existence regarding the issuing of cards and PIN numbers, with supporting training provided to all new card holders. System controls prevent cardholders authorising their own transactions. Overall, it was felt that the purchase card programme is well managed by the Senior Procurement Officers, whose knowledge and expertise was demonstrated throughout the audit review.</p> <p>The majority of recommendations made as a result of this review relate to areas outside of their control. Namely, cardholder and supervisor reviews not taking place in a timely manner, increasing the risk of any fraudulent transactions going undetected. Furthermore on a number of occasions VAT had been incorrectly calculated / claimed and VAT receipts were not always retained.</p>	Reasonable	April 2014
Shared Lives Follow Up	The Shared Lives Scheme supports adult placements for service	April 2014	10 days	The auditor found that there was an overall improvement in the monitoring of the carers and service	Limited	June 2014

	<p>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, including Financial Regulations.</p> <p>This review was a follow up to a previous Limited Assurance report in this area.</p>			<p>users documentation, although there are still outstanding requirements for key documentation from the previous audit which include vetting checks, agreements and key Health and Safety documentation.</p> <p>It was noted that on numerous occasions the Manager of the Shared Lives Service had unsuccessfully tried to obtain documentation from a small number of service users. The most critical being a DBS check. The Manager of the service had raised these issues in November 2013 with Senior Management.</p> <p>Since the completion of the audit, the Manager has confirmed that the family involved has now complied and a DBS check is in place.</p>		
Supported Living Follow Up	The Supported Living Service supports people with learning disabilities in staffed houses within the community. The manager of the service is supported by team leaders who are responsible for the day to day management of the settings and the	April 2014	10 days	Four of the five significant recommendations made in the original audit report had been implemented. These related to compliance with regulations to carry out monitoring visits, monitoring of CRB / DBS checks of staff and taking action prompt enough prior to expiry, a review of finance schedules and the reconciliation of	Reasonable	April 2014

	<p>supervision of the social care workers in the service.</p> <p>This review was a follow up to a previous Limited Assurance report in this area.</p>			<p>payments to third party providers.</p> <p>One recommendation remains outstanding, namely, obtaining confirmation as to the ownership and treatment of funds in the Utilities Account. If monies held in this account are to be considered as Service User's savings, then they should be included in any benefit calculation.</p>		
Members Payments, Gifts & Hospitality	<p>Remuneration for the 54 Members is paid by means of twelve equal monthly payments via the Trent payroll system, expenses for mileage; travelling and subsistence are also paid via the payroll system following submission of validated manual claim forms. In 13/14 £920,000 was paid in remuneration and £3352 in mileage and subsistence claims.</p>	April 2014	15 days	<p>During the Audit a number of strengths were identified:</p> <ul style="list-style-type: none"> <li>• Claim forms sampled were fully completed and had been signed by both a verifier and an independent authoriser.</li> <li>• Claim forms contained sufficient detail and were supported by valid VAT receipts to justify Member's expense claims.</li> <li>• Staff administering expenses and Members claiming expenses receive sufficient guidance on how to submit and process expense claims.</li> <li>• Up to date declarations of interest were on file for all Members and had been retained in an organised manner.</li> </ul> <p>Only minor recommendations were made including declaring hospitality prior to acceptance / attendance to ensure advice on potential conflicts of interest is sought.</p>	Substantial	April 2014

<p>Job Evaluation Implementation</p>	<p>An audit of the Job Evaluation process was undertaken in 2011 at which time it was concluded that the effectiveness of the internal control environment was reasonable.</p> <p>The current audit centred on the implementation stage with specific reference to</p> <ul style="list-style-type: none"> <li>• Correct assimilation of posts onto the new structures.</li> <li>• Back pay and Pay Protection calculations</li> <li>• Correct set up of the various elements within Trent.</li> <li>• Payments in relation to Essential car users allowance, shift allowance, bonus payments, etc. have ceased.</li> <li>• Compromise agreements (COT3's) and Written Statements of Particulars are in place where appropriate.</li> </ul>	<p>April 2014</p>	<p>19 days</p>	<p>During the current audit it was confirmed that on-going issues in relation to appeals and the review of honorarium payments were nearing completion.</p> <p>It was also confirmed that there were in the region of 370 Written Statements of Particulars (WSOPs) which had not been signed and returned by the employees. In an effort to bring this issue to a conclusion, responsibility for pursuing these outstanding WSOPs has been assigned to relevant Group Managers.</p> <p>No recommendations were made.</p>	<p>Substantial</p>	<p>N/A</p>
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Telecare	<p>The Telecare Services was developed by BCBC in 2006 using capital grant funds. The grant funding was used to buy the large amount of required stock needed to initialise the service.</p> <p>BCBC Telecare Services work in partnership with Carmarthenshire Council who operate the contact hub for all calls received from the lifeline equipment based in client's property. Calls are fielded back through to the BCBC response teams where appropriate action is taken.</p> <p>Since the service began it has become very successful with a client base of nearly 1500 and is increasing rapidly due to its continued success.</p>	April 2014	20 days	<p>Strengths were found in relation to communication between the Telecare Team and the Finance Officers. This was proven to be clear and open.</p> <p>However a number of significant recommendations were made in respect of:</p> <ul style="list-style-type: none"> <li>• Only one member of staff being fully trained on a specific IT system that is crucial to client management.</li> <li>• Gaining assurance from 3<sup>rd</sup> party operators as to employees DBS status.</li> </ul>	Limited	June 2014
Inter Authority 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.	May 2014	19 days	It was noted that the main issue identified in the previous audit regarding a lack of appointed responsibility within the service has been partially resolved. However a knock on effect of the period where responsibility was not defined and	Limited	September 2014

	This review was a follow up to a previous Limited Assurance report in this area.			staff were absent has meant that the filing systems in place became fragmented with certain key documents unobtainable. Where documents were on file (e.g. contracts, reviews), they were often found to be out of date.		
Social Media	<p>The use of Social Media has increased considerably in recent years and organisations are taking advantage by also utilising social media platforms such as Twitter and Facebook.</p> <p>The audit review is the first to be conducted on social media and focused on:</p> <ul style="list-style-type: none"> <li>• The Governance and Management of Social Media,</li> <li>• Operational Controls</li> <li>• Integration of Social Media into normal working practices.</li> </ul> <p>The Corporate social media accounts were the main focus but another department (Tourism) was also included to obtain a wider view.</p>	April 2014	25 days	<p>Social Media has been recognised as an important method of communicating with residents and the wider public which can be seen by its inclusion in a number of strategies and business plans.</p> <p>A protocol for the use of social media has recently been implemented and there are reasonable ICT controls in place internally to prevent unauthorised access using the corporate network.</p> <p>A business case is required to activate a new social media account.</p> <p>There were several recommendations made including:</p> <ul style="list-style-type: none"> <li>• Maintaining a central register of corporate accounts,</li> <li>• Introducing controls to ensure corporate ownership of accounts,</li> <li>• Improving controls around access to accounts (including the use of personal devices).</li> </ul>	Reasonable	March – Nov 2014

Display Screen Equipment (DSE) & Eye Tests	<p>The Health and Safety (DSE) Regulations 1992 were introduced to enable employers and employees to minimise any risks arising from the use of DSE.</p> <p>Where an employee is classified as a 'User' the Authority is responsible for ensuring that an appropriate eyesight test is provided. Where the results of an eyesight test show that glasses are needed specifically to work with DSE, the Authority must meet the cost of supplying the basic frame and lenses.</p>	May 2014	15 days	<p>During the Audit strengths and areas of good practice were identified:</p> <ul style="list-style-type: none"> <li>• DSE user request forms were located for the sample of individuals reviewed and all had been appropriately authorised prior to vouchers being issued.</li> <li>• The move to the issuing of vouchers electronically should allow better monitoring of the scheme, as opposed to the previous paper system.</li> </ul> <p>The following issues were identified during the Audit:</p> <ul style="list-style-type: none"> <li>• The policies and guidelines available for employees and managers are split across various documents and require updating.</li> <li>• There are no controls to ensure that the employee requesting the voucher is actually the individual receiving the eye test.</li> </ul>	Reasonable	August 2014
Communities First	<p>The Authority is the Lead Delivery Body for three Communities First Clusters operating for 2012-15. The Welsh Government approved three successful bids from the Authority for grant funding to supply a programme with the</p>	March 2014	13 days	<p>From the areas that were examined it was identified that dedicated and enthusiastic staff members are responsible for budgetary control and have developed sound mechanisms for financial governance.</p> <p>A recommendation was made with regard to the need to Effectively monitor third party relationships to</p>	Reasonable	March 2014

	<p>stated aims of helping to build Prosperous Communities, Healthier Communities and Learning Communities.</p> <p>During the course of this Internal Audit review the Authority was notified of an imminent Welsh Government audit into Communities First activities with similar terms of reference. This review was therefore curtailed in order to prevent cross over and duplication.</p>			ensure delivery in the delegated areas.		
School Balances	<p>In September 2010 the School Funding (Wales) Regulations 2010 came into force. The new regulations provide Local Authorities with new powers to direct spending or claw back monies where surplus balances held by schools exceed £50k for primary and £100k for secondary and special schools.</p> <p>The end of year 2012/13 balances identified there were 53 schools with a surplus balance and 9</p>	March 2014	10 days	<p>During the audit a number of strengths and areas of good practice were identified as follows:</p> <ul style="list-style-type: none"> <li>• Where the surplus balance exceeds £50,000 for a Primary School or £100,000 for a Comprehensive or Special School more detail is required on the use of the surplus with evidence required which is in line with current Legislation.</li> <li>• Regular monitoring of the schools budgets is undertaken.</li> <li>• Advice and guidance is provided where required.</li> <li>• School balances are reported to Cabinet.</li> </ul>	Substantial	September 2014



	with a deficit balance.			No significant recommendations were made during the audit.		
Taxation	The Taxation function is classified as one of the Authority's fundamental financial systems and is therefore subject to an annual review. The Authority is currently responsible for the billing and collection of income for approximately 62,006 Council Tax properties and 4,111 NNDR properties.	May 2014		<p>Strengths identified during the audit included:</p> <ul style="list-style-type: none"> <li>• A robust inspection regime of empty and exempt properties.</li> <li>• The last NFI Council Tax matching exercise was undertaken, with all matches investigated and closed and £97,220 worth of "savings" identified as a result of these matches. The next extract will be undertaken during March 2014.</li> </ul> <p>Recommendations were made in respect of:</p> <ul style="list-style-type: none"> <li>• Not all discounts and Disregards are periodically reviewed to ensure that they are still applicable.</li> <li>• The practice of determining the start date of a discount/exemption does not always appear to be consistent and is sometimes based on staff interpretation.</li> </ul>	Reasonable	July 2014