Completed Audits

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Non-Operational Estates	The non-operational portfolio for BCBC consists of nearly 400 assets which are made up of both land and property generating income up to £2m per annum. A structured plan has been developed in the form of a strategy which sets out to identify each asset and its potential to the authority. A categorisation structure has been developed as part of the strategy where each asset is defined as retained, remodelled or released. The decision making process is known as the 'Asset Challenge', is made up of 6 tests which are performed and worked through to ensure maximum potential for the authority.	Jan 15	15	It was evident that an identified project board is in place with a clear, well laid out and easy strategy to follow. However, evidence of the detailed asset challenge being performed on assets was not always present to support the decision to retain, release or remodel an asset.	Reasonable	April 2015
Inter Authority Placements Follow Up	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. This review was a follow up to a previous Limited Assurance report in	Feb 15	10	The Audit process has concluded that the important changes required within Inter Authority Placements are well under way and the Auditor is happy to report that where sensitive information had been missing at the time of the initial audit, this has now been identified and is safely stored.	Reasonable	N/A

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	this area.			Other processes that were identified as requiring attention are now being looked at with procedures being developed and followed to ensure a suitable level of administrative organisation is met.		
School Deficits and Balances	The School Funding (Wales) Regulations 2010 is the current legislation in place for School balances and deficits which details the procedure to follow at the end of the financial year. Whilst the Authority can only clawback funding above the statutory levels of £50,000 and £100,000, it reviews the balances of all schools at the end of each financial year. The end of year 2013/14 balances identified that there were 50 schools with a surplus balance totalling £2,765,756 and 11 schools with a deficit balance to the value of -£298,307.	Feb 15	10	Appropriate forms had been submitted and retained by Finance in all cases and the Schools' Finance Officers monitor the schools spending on a regular basis. The Authority's Financial Scheme for Schools guidance is compliant with the School Funding Wales Regulations 2010 with no areas for concern or improvement.	Substantial	N/A
Financial Assessments	The budget costs of Residential and Home Care provision within the Authority are significant figures, totalling over £16 million net of	March 15	20	During the Audit a number of strengths and areas of good practice were identified: • The Finance team are	Substantial	N/A

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	income, and without staffing costs included. The accuracy of financial assessments to determine the amount of money chargeable to the Local Authority and, by extension, the amount of income required from Service Users, is essential to limit increasing costs. The Financial Assessments team assess the income and capital of Service Users in receipt of Residential and non-residential services.			evidently proactive in chasing and identifying client information that has not been forwarded to them for charging. • Collaboration and communication between team members is clear and open. • Recommendations made in the previous audit have been addressed where applicable.		
Treasury Management	The Treasury Management function exists to ensure that the Authority maintains a stable 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.	March 15	10	Strengths and areas of good practice were noted in *all* areas tested and no identified weaknesses.	Substantial	N/A
Leasing	The objectives of the audit were to ensure that the authority obtains value for money from its leasing arrangements and that internal controls are present to ensure that associated risks are managed.	March 15	10	During the audit good practices were identified in all of the areas examined. One advisory recommendation was made in relation to providing a contact point for staff to obtain advice and	Substantial	N/A

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
				guidance prior to entering into any lease agreements.		
LSB Grant Verification	To provide assurance that funding received in relation to the grant had been spent in accordance with the terms and conditions of the grant.	March 15	3	It was confirmed that all amounts claimed were accurate, that money had only been spent in accordance with the grant terms and conditions and service could demonstrate how they were meeting the objectives set.	Substantial	N/A
Procurement and Consultancy Spend	An audit review of the adherence to Council Procurement Policies and Procedures in respect of the work undertaken by the Central Procurement Section, including an examination of the procurement of Consultants undertaken by directorates. The Appointment of Consultants was focused on as part of this review because the Welsh Audit Office published in February 2013 a documented titled 'The Procurement and Management of Consultancy Services'. This document identified a number of areas of weakness within the Welsh Public Sector.	March 15	28	A number of strengths and areas of good practice were identified: • The Council has well defined and up to date Contract Procedure Rules (CPR) and the Procurement Section was found to be in the main following them. • The Procurement Section had a Procurement Strategy that was being used to identified and monitor an improved service delivery. • The appointment process of Consultants, as evidenced by the Auditor, did not indicate any Council wide failing to follow the correct policies and procedures. The following key issues were	Reasonable	July 2015

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
				identified during the Audit: • Not all contracts with a cumulative value above £75,000 had been referred to the Procurement Section as required under the CPR's. • Not all Directorates are using an Invitation to Tender document which has been approved by the Procurement Section as required by the CPR. • The percentage split between quality and price when awarding a contract should always ensure that the most economically advantageous, but financially affordable contractor is appointed.		
IT Health Check	To review the management of IT Health Checks (ITHC), also known as penetration testing. ITHCs are normally undertaken by 3rd Parties who test certain aspects of networks to establish where there are vulnerabilities and whether these vulnerabilities could be exploited. An annual ITHC is mandatory for compliance with the Public Sector Network Code of Connection.	February 15	4.5	The management of the IT Health Check process is sound. There were no significant issues identified.	Substantial	N/A

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	This review focused on the overall management of ITHCs and whether they are planned and organized correctly, results reviewed by management and any remedial action required acted upon in a timely manner.					
Basic Skills	Bridgend has a strategic approach to providing basic skills support across the Authority which is underpinned by the Basic Skills Strategy. The initiative is managed and delivered by the Basic Skills Management Team (BSMT) via the Language & Play (LAP) and Family Learning (FL) programmes and in partnerships with others including the Communities First Team and Families First. The role of the BSMT is to improve literacy and numeracy with young children and adults and to encourage family engagement by supporting parents/carers in activities with their children. Welsh Government (WG) has not set specific targets for Basic Skills however these have been set locally by the BSMT.	February 15	23	During the Audit a number of strengths and areas of good practice were identified as follows: ▪ Effective monitoring of the grants is undertaken by Basic Skills Team Manager, Co-Ordinator and Finance Officer ▪ Partnership working is in place to provide required programmes. There were no key issues identified during the Audit which need to be addressed.	Substantial	N/A
Council Tax	As part of the UK Government's welfare benefit reforms it was	February	17.5	A number of strengths and areas of good practice were identified	Substantial	March 2015

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Reduction Scheme	decided that Council Tax Benefit be abolished. In its place the Welsh Government legislated to create the Council Tax Reduction (CTR) Scheme; thus creating a discount rather than a benefit. In reality the CTR Scheme and Council Tax Benefit have broadly, the same legislative frameworks and their out workings are similar. The CTR regulations have been renewed by Welsh Government. The scheme will remain a national scheme, based on 100% liability. Councils will have to meet any additional costs above funding already transferred to Councils by Welsh Government for the scheme in 2013-14. For Bridgend the additional cost to be met in 2014-15 will be approximately £1 million, which includes funding local discretionary elements of the scheme (approved by Council on 8 January 2014).	15		including CTR awards are accurate and processed within a timely manner. However it was established that all CTR awards should be preceded by an appropriate application as per the regulations.		
Section 117 Follow up	Section 117 after-care is intended to provide sufficient support for an individual who has been compulsorily detained so that they can leave hospital and return to their home or other accommodation in a manner	February 15	6	It is clear that the Group Manager has taken significant steps in addressing the recommendations made in the initial Audit Report (September 2014) and accompanying Management	Reasonable	N/A

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	that minimises the risk of deterioration to their mental health and the chances of their needing further hospital treatment. It is therefore important that after-care is effectively managed and delivered to improve outcomes for service users, carers and families.			Implementation Plan. However, processes that have recently been implemented require time to bed in before any conclusions or assurance can be given regarding their robustness. Therefore the Group Manager should ensure that regular, ongoing self-assessment is undertaken to ensure that the Authority and its service users are not exposed to any risk.		
DBS Follow UP	Since 3rd November 2014 applications for both standard and enhanced Disclosure and Barring Service (DBS) checks are now processed through a secure online system called 'E-bulk', which makes the system paperless. E-bulk is a connection between a registered body and the DBS, where there's access to the internet there's access to the E-bulk system meaning that the applicant can complete the application at home rather than in the office, possibly freeing up administrators time. Subsequently, the control environment was revisited to ensure previous controls had migrated with	March 15		A number of strengths and areas of good practice were identified: • Experienced and knowledgeable staff members within HR support the DBS administration process. • From the chosen sample; applications had been issued 3 months in advance of expiry. • Where it was identified that DBS checks were not in place at the time of commencement it was confirmed that the individuals concerned had not been set up on Trent therefore had not been paid until DBS clearance was received by HR.	Reasonable	March 15

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
	the new system and that any issues identified in the previous audit had been addressed.			The following issues were identified: • There is no documented timescale within the DBS policy on how long the Authority continues to pay an employee who hasn't returned their renewal DBS check however it was advised that this is now 2 months. • At the time of the review there were issues with the disclosure date converting from E-bulk in to Trent which meant that disclosure dates required manual input in to Trent. The issue has since been rectified by IT and data conversion will take place on a weekly basis.		