

2014/15 Completed Audits**Reported at the 25th June 2015 Audit Committee Meeting**

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Data Protection (Follow Up)	<p>Organisations that handle personal information about individuals have a legal obligation to protect that information under the Data Protection Act 1998.</p> <p>BCBC issued a revised Data Protection Policy that was approved by Cabinet in October 2013. The policy has been included within the Information Strategy which contains The Code of Practice for Data Breaches.</p>	April 2015	5 days	<p>Recommendations made during the audit performed in September 2014 have been addressed.</p> <p>Two recommendations which were categorised as significant make reference to the use of Net Consent which is no longer available. However discussion with the Senior Lawyer provided details of compensating actions in relation to the dissemination of training relating to Data Protection.</p> <p>Two points, one of which was categorised as merits attention, relates to future review of the Data Protection Policy and this is scheduled to be addressed during 2015/16.</p>	Substantial Assurance	N/A
Sign Shop (Follow Up)	BCBC has operated a Sign Shop since its inception in order to provide an in-house service for the production of road traffic and other signs. Over time the operation has	May 2015	4 days	It is pleasing to note that most of the points raised during the audit performed in July 2014 have been addressed. Two areas remain:	Reasonable Assurance	June 2015

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	<p>developed into an income generating form with signs being designed and manufactured for Neath Port Talbot Council, South Wales Trunk Road Authority (SWTRA) and other external clients as well as a number of internal customers, including the Highways section itself.</p>			<ul style="list-style-type: none"> • Independent year end stock checks. These are scheduled to be addressed at the year end. • A formal review of the sustainability of the Sign Shop. 		
ICT Asset Management	<p>The ICT Asset Management System or CMDB (Configuration Management Database) is a repository that acts as a recording system for the Authority ICT assets. Its contents are intended to hold a collection of ICT assets that are commonly referred to as Configuration Items (CI's), as well as recording a set of descriptive relationships between such assets.</p> <p>As well as recording the procurement of ICT assets the authority also uses the system to track the disposal of assets.</p>	May 2015	30 days	<p><u>Areas of Strength</u></p> <ul style="list-style-type: none"> • Recording of assets that are retired and disposed of was found to have been administered accurately. • Assets that are externally procured are included on the asset register if they are used on corporate network. • There are robust availability controls for the asset management system. <p><u>Areas identified for attention</u></p> <ul style="list-style-type: none"> • Whilst the purpose for recording assets is broadly defined in the ICT Strategy, the underlying processes to meet objectives effectively are not in place. • A scoping document should be 	Limited Assurance	December 2015

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				<p>developed to confirm what assets should be recorded and the level of information that is required for each item.</p> <ul style="list-style-type: none"> Any systems that duplicate asset recording or monitoring should be reviewed to ensure that the asset lifecycle is managed efficiently. Some assets were not recorded on the live asset management system yet appeared on a backup version which questions its data integrity. Similarly a number of assets were recorded as being retired yet were less than 18 months old. There is a lack of management monitoring of the asset database to ensure that it is meeting objectives. 		
Business Continuity	Any risk of significant disruption to essential services within the Authority needs to be planned for to ensure their continued provision. Business Continuity is guided by the Emergency Planning Team but the risk and its mitigation is the responsibility of individual Directorates. Each Directorate is	May 15	12 days	<p>The review identified a number of good practices these include:-</p> <ul style="list-style-type: none"> Each Directorate had produced a Business Continuity Plan in 2011. The Plans were found to be detailed and identified the key members of staff (at that time) were who were responsible for 	Reasonable	September 2015

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	individually responsible for the identification, maintenance and testing of their own Business Continuity Plans.			<p>its implementation.</p> <ul style="list-style-type: none"> A revised corporate framework document which assists directorates in the production and maintenance of their Business Continuity Plans was produced and sent to Senior Management in September 2014. <p>However, a number of issues were also identified that to be addressed. These include: -</p> <ul style="list-style-type: none"> Not all of the key personnel who would be critical to the efficient execution of their Directorates Business Continuity plan have received training in its implementation. Not all of the individual directorate's plans have been kept fully up to date namely as a result of staffing changes or changes to Directorate structures. 		
Looked After Children	Looked After Children (LAC) are those children and young people aged between 0 to 18 years who cannot safely remain with their family and are cared for by the local	April 2015	14 days	<p>Key strengths include:</p> <ul style="list-style-type: none"> Introduction of the LAC Strategy seems to be contributing towards the reduction of LAC numbers. 	Reasonable Assurance	June 2015

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	<p>authority, as the corporate parent. Children are accommodated by the local authority either as a result of court proceedings because they have been or are in danger of being harmed, or with parental agreement.</p>			<ul style="list-style-type: none"> • Satisfactory controls within commissioning and contracts. • Action Plans are in place to address CSSIW recommendations. <p>Areas identified for attention:</p> <ul style="list-style-type: none"> • Continued budget overspend for LAC due to volatility of placement costs. • Key performance indicators continue to be monitored in order to achieve required standards. • Actions that are amber or red are progressed in order to comply with CSSIW recommendations. 		
Section 106 Agreements	<p>Section 106 of the Town and Country Planning Act 1990 provides for local authorities to enter into a legally-binding agreement or planning obligation with landowners / developers in association with the granting of planning permission. The obligation is termed a Section 106 Agreement.</p> <p>These agreements are a way of delivering or addressing matters that are necessary to make a</p>	May 2015	15	<p>System strengths include:</p> <ul style="list-style-type: none"> • An up to date and accurate register of all agreements the Authority has entered into. • Documentation including copies of actual agreements, correspondence with developers, calculations of financial contributions, trigger points etc. were on file for all agreements sampled. • A segregation of duties was 	Substantial Assurance	N/a

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	<p>development acceptable in planning terms. They are increasingly used to support the provision of services and infrastructure such as highways, recreational facilities, education and affordable housing. BCBC currently has 123 active Section 106 agreements. However not all of these have a financial requirement; the developer may provide land or build a percentage of social housing within the development.</p>			<p>evident throughout the process.</p> <ul style="list-style-type: none"> The expiry dates of S106 agreements are regularly reviewed to ensure that funds are used rather than being reclaimed by the developer. These are monitored by the S106 Officer in liaison with Development Control Officers and Officers from different Services Areas / Directorates. <p>Recommendations made in the previous audit review of May 2012 have now been addressed. No significant issues were identified.</p>		
Taxation	<p>The Taxation section is currently responsible for the billing and collection of Council Tax for 62,442 properties, equating to £60,553,137 and NNDR for 4,232 establishments equating to £41,478,412. The 14/15 projected collection rate for Council Tax was 97.1% and for NNDR was 97.5%.</p>	June 2015	20 days	<p>During the audit it was pleasing to note that of the 4 recommendations made in the previous report, 2 had been fully implemented. The remaining recommendations related to:</p> <ul style="list-style-type: none"> review of continued entitlement to discretionary relief and the external review of entitlement to single occupancy discount. <p>As highlighted in previous reviews,</p>	Substantial Assurance	June 2016

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				<p>BCBC engages the services of an enforcement agency for the collection of arrears. There has been no formal tendering for the provision of this service. Enquiries with the Procurement Unit confirmed that the service needs to be tendered as BCBC is providing access for a company to gain financial benefit and it must be demonstrated that the selection of that company is fair and transparent.</p> <p>It was confirmed that these issues are on-going with completion dates anticipated early in 2015/16.</p>		

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Creditors	<p>The Central Payments Team in the Resources Directorate is responsible for the day to day administration of the system. The functions of the team include:</p> <ul style="list-style-type: none"> • Provision of training and support across the directorates, • Application of software to identify duplicate payments, • Authorisation of newly created suppliers, • Identification of future improvements to the payment system. 	June 2015	20 days	No significant control weaknesses were identified within the Creditor Payments system during the current audit. Discussion regarding business continuity procedures confirmed that there were robust disaster recovery procedures in place.	Substantial	N/A