

**2015/16 Completed Audits****Reported at the 24<sup>th</sup> September 2015 Audit Committee Meeting**

<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>
Corporate Governance	<p>In previous years, an annual review has been undertaken by Internal Audit to identify whether processes and policies within BCBC demonstrate consistency with the Council's Code of Corporate Governance.</p> <p>However, since 2013/14 the Wales Audit Office has begun to deliver a rolling programme of corporate assessments, based on a four year cycle. This means that, in addition to an annual programme of improvement studies of Council approach to improvement planning and reporting, each Council will also receive an in-depth corporate assessment once during a four year period. BCBC is currently undergoing its first corporate assessment. With this in mind, IA has undertaken an initial overview of governance based on the project brief and findings of other corporate assessments.</p>	June 2015	17 days	<p>The following key issues were identified during the Audit which need to be addressed:</p> <ul style="list-style-type: none"> <li>• A register of all partnerships/collaborations it is involved in should be maintained.</li> <li>• Processes in relation to partnerships/collaborations should clearly be defined and guidance made available to staff. (Guidance should include the expectations surrounding control, governance, risk monitoring and review).</li> </ul> <p>The Assistant Chief Executive has noted the recommendations but has advised that the Council's Change Programme clearly documents the major collaborative projects the Council is involved in. The Change Programme, Informal Forward Work Programme and Report Approval Procedure also ensure that collaborative ventures are undertaken in the appropriate format and are adequately</p>	Reasonable	June 2015

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				resourced.		
Lone Worker Follow Up	<p>The BCBC Lone Worker System is operated by Customer and Community Support Unit (CCSU) staff and is available on a 24 hour basis to ensure that employees who have a requirement to lone work have the security of a backup monitoring system should something happen to them that requires urgent assistance.</p> <p>This review was a follow up to a previous Limited Assurance report issued in December 2014.</p>	June 2015	5 days	Improvements in the overall control environment were evident and therefore following the review we were able to provide reasonable assurance. Management have accepted the recommendations made.	Reasonable	May 2015
Homelessness Grant Certification x 3	Internal Audit was requested to verify 3 Homelessness prevention grants to ensure the claims were in line with the Terms and Conditions of the grant. The grants were received by the Authority during the period 13/14 and 14/15 and related to Mitigating the Effects of Housing Benefit Reform, Homelessness Mitigation and Prevention and Prisoner Homelessness Prevention.	June 2015	10 days	Although a number of difficulties arose during the course of the audit; all information was eventually evidenced and IA was satisfied that money had been spent appropriately and correct amounts had been claimed. Recommendations have been made to the department regarding the retention of documents and evidence.	Not Applicable	Not Applicable
Bus Services Support Grant	Internal Audit reviewed (on a quarterly basis) the grant claim made to SEWTA to ensure that the	June 2015	13 days	Despite receiving varying and often conflicting information from SEWTA, no issues requiring action	Not Applicable	Not Applicable

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Certification	<p>method of calculating the claim complied with the Terms and Conditions of the grant. Each quarter SEWTA hold back 10% of the grant funding to allow for any errors made over the preceding 12 months. The grant is claimable for the 12 months between April 2014 and March 2015.</p> <p>Testing for the Bus Services Support Grant found several anomalies in relation to the vehicle odometer specification (miles/kilometres) not being recorded on the master spreadsheet resulting in an inaccurate calculation of the distance travelled entered on the grant claim. In addition management were not ensuring all eligible vehicles were included on the grant claim resulting in a loss of funding. Issues have now been rectified and the final grant claim submitted and verified.</p>			<p>were noted, though numerous calculations did have to be re-performed before the grant application could be signed off.</p> <p>A spreadsheet has now been developed by Internal Audit to be utilised going forward which should ensure claims are consistent and resource is utilised efficiently.</p>		
Waste Management	The Welsh Government has set a target for 2050 of Zero Waste being sent to landfill with various targets of expected achievement set along the way. The target as from 2015/16 is that a total of 58% of waste by weight will be recycled.	August 2015	15 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>• The Council is proactively seeking to maximise participation in recycling measures and initiatives.</li> <li>• The Council has recognised</li> </ul>	Reasonable	March 2017

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	<p>The objective of the audit was to review the current performance of the Council in achieving the Welsh Governments recycling targets in the short to medium term.</p> <p>It was noted that the Council faces significant challenges regarding its waste collection arrangements in the immediate future. The arrangement with the current contractor is due for renewal under the terms of the original contract on March 31st 2017.</p>			<p>the inherent risks associated with achieving the Welsh Governments 'Achieving Zero Waste Targets' and as such have included Waste Management in its Corporate Risk Register.</p> <p>The following key issues were identified during the Audit which need to be addressed:</p> <ul style="list-style-type: none"> <li>• The decision as to a definitive way forward for the Council as regards the current Waste Collection contract with Kier needs to be reached and approved by CMB and Cabinet as a matter of urgency.</li> <li>• Any new contractual arrangement should be constructed in such a way as to ensure that the Contractor is also committed to achieving the Welsh Governments Recycling targets in a shared approach.</li> </ul>		