

2015/16 Completed Audits

Reported at the 24th November 2015 Audit Committee Meeting

Report	System Overview	Work Finalised	Audit Days	Key Messages	Audit Opinion	Key Action Plan Dates
Banking Contract	In November 2013 the Co-operative Bank notified BCBC that it would be withdrawing from local authority banking at the end of the current contract. A tendering exercise was carried out in August 2014 following which; the banking contract was awarded to Barclays for a period of 3 years and 3 months commencing January 2015.	September 2015	14 days	<p>Audit testing confirmed that:</p> <ul style="list-style-type: none"> • The transition between banking providers was a seamless process. • There has been an overall reduction in the number of bank accounts, specifically petty cash and private fund accounts. • Satisfactory bank reconciliation as at 31/03/15. 	Substantial assurance	N/a
Timesheets	<p>A significant number of employees across all directorates have their wages paid via a process of recording their hours worked on a paper timesheets, having the details authorised by their line manager and submitting the timesheet to HR for payment.</p> <p>Across the authority manual timesheets are still utilised due to staff members shift patterns and the</p>	September 2015	12 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"> • Experienced and knowledgeable Human Resource Assistants who support the payroll timesheet administration process. • Given the complexity of staff working patterns, the sample 	Reasonable	N/a

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	<p>nature of the location in which they may work e.g. care workers.</p> <p>Receiving and inputting the manual timesheets is a labour intensive process which consumes many HR staffing hours.</p>			<p>testing of timesheets only identified minor errors suggesting that the vast majority of manual data entry is correct thus payments made to employees are accurate.</p>		
Money Laundering	<p>The Authority has an obligation by law to appoint a Money Laundering Reporting Officer (MLRO). This named Officer, within the policy, is the main point of contact for employees suspicious of any potential money laundering activity. The Council's Anti-Money Laundering policy should enable Officers to report their suspicions and to implement the policies and procedures that are available to all staff members on the Intranet.</p>	September 2015	13 days	<p>The Authority has an up to date Anti Money Laundering Policy in place with reference to it made the Financial Procedure Rules. It was identified that key staff are aware of the Authority's procedure and maintain awareness of any changes made within the policy.</p> <p>□ Training is included on Anti-Money Laundering procedures as part of Customer Services' induction training and is periodically included within their ongoing training programme.</p> <p>However, it was felt that ownership of the Anti-Money Laundering policy should be identified and made clear within the policy i.e. Legal or Finance.</p> <p>Minor recommendations were</p>	Reasonable	N/a

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				made at an operational level including the Customer Identification Verification Form and the policy being updated to reflect reporting hierarchy.		
Access to Records (Subject Access Requests)	Subject access is created by section 7 of the Data Protection Act. It is most often used by individuals who want to see a copy of the information an organisation holds about them. The Information Commissioners Office stipulates that Subject Access Requests (SARs) must be dealt with within 40 calendar days of receiving the request.	September 2015	10 days	<p><u>Positive points</u></p> <ul style="list-style-type: none"> • A comprehensive log of SARs is maintained and reviewed. • No complaints of SAR breaches were identified. • The Legal Team are involved at the beginning and at the end of the process to support compliance with the Data Protection Act 1998. • Furthermore, the Legal Team advise and support departmental SAR Contacts when required. • It was demonstrated that information is redacted electronically where viable. • Good practice was identified within Adult Social Services where it was noted that obtaining consent for the possibility to share service users information at later dates is embedded into all 	Reasonable	September 2015

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				<p>stages of their processes.</p> <p><u>Points for attention</u></p> <ul style="list-style-type: none"> • Council procedures to reflect the expected processes could not be found. • SAR's not being completed in a timely manner. • ID's need to be obtained and retained on file for all cases. • The SAR application form needs to be reviewed and updated. 		
Learner Transport Project Review	<p>The Home to School Transport provision is a joint service between the Communities and Children's Directorates. The service is procured and managed by the Transport Unit, Communities but the budget remains the responsibility of the Children's Directorate.</p> <p>A project to review the service provision and achieve efficiency savings has been ongoing for a number of years.</p>	October 2015	12 days	<p>As at the time of the audit review in September 2015, it was confirmed that the project has been concluded with a target date of 1st October 2015 for the issue of the Schools Admissions Policy in order for a final implementation date of September 2016.</p> <p>As a result of the consultation process and legal advice received, the original estimated savings will not be fully realised due to the phased approach for implementation that has had to be adopted.</p>	Substantial	N/A

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				Apart from the time slippage in the early stages of the project, the audit review has provided assurance of compliance with the prescribed project management methodology throughout the process.		
Supported People Grant	<p>The Supporting People Programme provides housing-related support to help vulnerable people to live as independently as possible. This could be in people's own homes or in hostels, sheltered housing, or other specialist supported housing. It also provides complementary support for people who may also need personal or medical care.</p> <p>As part of the Audit Requirements set out in the Terms and Conditions of the grant the Council's Chief Internal Auditor or the Chief Finance Officer is required to certify the Audit Certificate confirming that the entries have been fairly stated and that expenditure has been properly incurred in accordance with the offer of grant.</p>	August 2015	7 days	<p>Areas of strength include:</p> <ul style="list-style-type: none"> • Where new services have been procured in 2014/15, these have been in compliance with the terms and conditions of the grant and the Council's Contract Standing Orders; • The systems used to record the payments made to providers for new service users were accurately calculated and authorised by a senior officer. <p>Key concerns include:</p> <ul style="list-style-type: none"> • Service Level Agreements need to be reviewed to ensure all providers have up to date copies. • All external providers should have up to date contracts in 	Reasonable	April 2016

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				place in accordance with the Council's Contract Procedure Rule.		
Communities First	Welsh Government approved three successful bids from the Authority for grant funding to supply a programme to build Prosperous Communities, Healthier Communities and Learning Communities. The Authority is the Lead Delivery Body for three Communities First Clusters within Bridgend, which were initially awarded grant funding for the period of 2012–2015. A one year extension of funding has been awarded for 2015/16.	October 2015	13 days	<ul style="list-style-type: none"> The Partnership & Integration Manager and her team are enthusiastic and dedicated to the success of the Communities First project. Monitoring of financial processes and budgetary control clear and evident. The recommendations made in the previous audit have been addressed, in particular the monitoring of the contract with Citizen Advice Bureau. 	Substantial	N/A