



## **RHONDDA CYNON TAF COUNCIL AUDIT COMMITTEE**

Minutes of the meeting of the Audit Committee meeting held on Monday, 16 September 2019 at 5.00 pm at the Committee Room 1, The Pavilions, Cambrian Park, Clydach Vale, Tonypany, CF40 2XX.

### **Chair in attendance:-**

Mr R. Hull

### **County Borough Councillors - Audit Committee Members in attendance:-**

Councillor K Jones	Councillor G Caple
Councillor A Cox	Councillor J Cullwick
Councillor M Adams	Councillor G Davies
Councillor M Norris	Councillor D Owen-Jones
Councillor S Rees	Councillor G Hughes
Councillor S Powell	Councillor R Yeo

### **Officers in attendance**

Mr A Wilkins, Director of Legal Services  
Mr P Griffiths, Service Director – Finance & Improvement Services  
Mr M Thomas, Head of Regional Internal Audit Service  
Ms L Cumpston, Group Audit Manager  
Ms S Davies, Head of Finance  
Ms H Williams, Wales Audit Office

## **21 Apologies for Absence**

Apologies for absence were received from County Borough Councillors M. Fidler Jones and M. Powell.

## **22 Declaration of Interest**

In accordance with the Council's Code of Conduct, the following declarations of interest were made:

- County Borough Councillor S. Rees declared a personal interest in Item 4 – Internal Audit Finalised Audit Assignments – Community Infrastructure Levy. "I am Chair of the Planning and Development Committee, whereby developments which are liable for CIL are considered"
- County Borough Councillor R. Yeo declared a personal interest in Item 4 – Internal Audit Finalised Audit Assignments – Community Infrastructure Levy. "I am a member of the Planning and Development Committee, whereby developments which are liable

for CIL are considered”

- County Borough Councillor G. Caple declared a personal interest in Item 4 – Internal Audit Finalised Audit Assignments – Community Infrastructure Levy. “I am a member of the Planning and Development Committee, whereby developments which are liable for CIL are considered”
- County Borough Councillor G. Hughes declared a personal and prejudicial interest in Item 4 – Internal Audit Finalised Audit Assignments – Ysgol Nantgwyn. “I am on the Governing Body of Ysgol Nantgwyn. I believe my personal interest is not prejudicial because of the exemption set out in paragraph 12(2)(a)(iii) of the Code of Conduct”
- County Borough Councillor G. Hughes declared a personal interest in Item 4 Internal Audit Finalised Audit Assignments – Community Infrastructure Levy. “I am a member of the Planning and Development Committee, whereby developments which are liable for CIL are considered”
- County Borough Councillor J. Cullwick declared a personal interest in Item 4 – Internal Audit Finalised Audit Assignments – Ysgol Nantgwyn. “I am on the Governing Body of Ysgol Nantgwyn. I believe my personal interest is not prejudicial because of the exemption set out in paragraph 12(2)(a)(iii) of the Code of Conduct”
- County Borough Councillor S. Powell declared a personal interest in Item 4 – Internal Audit Finalised Audit Assignments – Community Infrastructure Levy. “I am a member of the Planning and Development Committee, whereby developments which are liable for CIL are considered”
- County Borough Councillor S. Powell declared a personal and prejudicial interest in Item 4 – Internal Audit Finalised Audit Assignments – Tonysguboriau Primary School. “My wife is a teacher at Tonysguboriau Primary School and I am on the Governing Body, therefore I will leave this meeting whilst the audit report is considered”

## 23 Minutes

It was **RESOLVED** to approve the minutes of the 15<sup>th</sup> July 2019 as an accurate reflection of the meeting.

## 24 Wales Audit Office - Management Letter for 2018/19

Ms H. Williams of the Wales Audit Office provided the Committee with an

overview of the Management Letter for 2018-19 for Rhondda Cynon Taf County Borough Council. Members were referred to Appendix 1 of the report, where findings and recommendations from the 2018-19 audit work were set out.

Members sought clarification in respect of the recommendation detailed at 'Matter arising 3' of the letter. Wales Audit Office confirmed that the Council had successfully met the challenging earlier closure of accounts deadline of 31<sup>st</sup> July, 2 years earlier than required by the regulations. It was added that an audit deliverables document was piloted for the 2018/19 audit (that set out timescales for the Council to provide working papers to the Wales Audit Office) and lessons learned will be taken account in preparing for the 2019/20 audit to help further improve the efficiency of the audit.

Members were pleased with the positive update and following a number of questions, the Committee **RESOLVED** to acknowledge the update.

## **25 Internal Audit - Finalised Audit Assignments**

(**Note:** Having previously declared an interest (Minute No. 22), County Borough Councillor S. Powell left the meeting during the consideration of the Tonysguboriau Primary School 2019/20 audit report).

The Head of Regional Internal Audit Service introduced the report of the Director of Finance and Digital Services in respect of the audit assignments completed between 2<sup>nd</sup> July 2019 and 31<sup>st</sup> August 2019.

Members were asked to consider the following audit assignments:

- Chief Executive – Community Infrastructure Levy 2018/19;
- Finance and Digital Services – Performance Indicators 2019/20;
- Community and Children's Services – Supported Living 2018/19;
- Community and Children's Services – Youth Offending Service 2019/20;
- Education and Inclusion Services – Post 16 Planning and Funding 2018/19;
- Education and Inclusion Services – Ysgol Nantgwyn 2018/19;
- Education and Inclusion Services – Tonysguboriau Primary School 2019/20;
- Education and Inclusion Services – Rhigos Primary School 2019/20; and
- Prosperity, Development and Frontline Services – Highways Capital Programme 2019/20.

In respect of the Audit report for Post 16 Planning and Funding 2018/19, Members expressed concern around the sample of six schools failing to complete their AM/PM registers correctly. Although Members

acknowledged that the attendance requirements for sixth form pupils differ from that of lower school pupils, they felt that there should be a clear process in place to ensure that attendance is registered and maintained efficiently, in order to safeguard all pupils. Members were advised that the Director, Education and Inclusion Services would report the findings of the audit to the schools and that an effective registration process would be sought. Furthermore, assurance was given that Post 16 Planning and Funding 2019/20 was in the Audit Plan for Quarter 3 and that a new sample of schools would be subject to the audit.

Discussions ensued around the internal audit report for Ysgol Nantgwyn, with Members acknowledging the school's pro-active request for assistance and a follow up review. The Head of Regional Internal Audit Service took the opportunity to speak of the newly developed self-evaluation toolkit for Comprehensive schools, which was discussed at the previous meeting of the Audit Committee. Members were pleased to learn that following approval by the Director, Education and Inclusion Services, Internal Audit had been asked to attend the next Secondary Headteachers meeting to introduce the concept of the self-evaluation process and a presentation would be provided to Head Teachers in October 2019. Furthermore, Internal Audit had been asked to provide a presentation to newly appointed Primary School Head Teachers on Friday 20<sup>th</sup> September in respect of the role of Internal Audit and the self-evaluation checklist that is already in place for Primary schools. It was highlighted that this would put them in good stead for future internal audits. Members were pleased with the update and requested a follow up audit of Ysgol Nantgwyn to be presented to the Committee in six months' time.

Members of the Committee were particularly pleased with the evidence of good practice set out within the Rhigos Primary School internal audit report and agreed for a letter of congratulations to be sent to the Head Teacher.

Following discussion, it was **RESOLVED:**

- a) To receive and acknowledge the information contained within the report;
- b) To receive a follow up audit of Ysgol Nantgwyn in six months' time; and
- c) That a letter of congratulations is sent to the Head Teacher of Rhigos Primary School

**This meeting closed at 5.50 pm**

**R Hull  
Chairman.**