



CYNGOR BWRDEISTREF SIROL
RHONDDA CYNON TAF
COUNTY BOROUGH COUNCIL

GWŶS I GYFARFOD O'R CYNGOR

C.Hanagan
Y Gwasanaethau Democrataidd CBSRhCT
2 Llys Cadwyn
Stryd Taf
Pontypridd CF37 4TH

Dolen gyswllt: Hannah Jones - Uned Busnes y Cyngor - Gwasanaethau
Llywodraethol (07385401954)

DYMA WŶS I CHI i gyfarfod hybrid o **Pwyllgor LLYWODRAETHU AC ARCHWILIO** yn cael ei gynnal ar **Dydd LLUN, 29AIN EBRILL, 2024** am **5.00 PM.**

Caiff Aelodau nad ydyn nhw'n aelodau o'r pwyllgor ac aelodau o'r cyhoedd gyfrannu yn y cyfarfod ar faterion y cyfarfod er bydd y cais yn ôl doethineb y Cadeirydd. Gofynnwn i chi roi gwybod i Wasanaethau Democrataidd erbyn Dydd Iau, 25 Ebrill 2024 trwy ddefnyddio'r manylion cyswllt uchod, gan gynnwys rhoi gwybod a fyddwch chi'n siarad Cymraeg neu Saesneg.

AGENDA

Tudalennau

1. DATGAN BUDDIANT

Derbyn datganiadau o fuddiannau personol gan Aelodau, yn unol â'r Cod Ymddygiad.

Nodwch:

1. Mae gofyn i Aelodau ddatgan rhif a phwnc yr agendwm y mae eu buddiant yn ymwneud ag ef a mynegi natur y buddiant personol hwnnw; a
2. Lle bo Aelodau'n ymneilltuo o'r cyfarfod o ganlyniad i ddatgelu buddiant sy'n rhagfarnu, rhaid iddyn nhw roi gwybod i'r Cadeirydd pan fyddan nhw'n gadael.

2. COFNODION

Derbyn cofnodion o gyfarfod blaenorol y Pwyllgor Llywodraethu ac Archwilio a gafodd ei gynnal ar 27 Chwefror 2024.

3. ARCHWILIO CYMRU – CRYNODEB ARCHWILIO BLYNYDDOL 2023	9 - 14
4. RHAGLEN WAITH AC AMSERLEN ARCHWILIO CYMRU (DIWEDDARIAD CHWARTEROL HYD AT 31 MAWRTH 2024)	15 - 30
5. Y DIWEDDARAF AR GYNNYDD Y CYNGOR - GWEITHREDU'R ARGYMHELLION A NODWYD YNG NGHRYNODEB ARCHWILIO BLYNYDDOL 2023 ARCHWILIO CYMRU	31 - 42
6. ADRODDIAD BLYNYDDOL CHWYTHU'R CHWIBAN 2023/24	43 - 60
7. SIARTER ARCHWILIO MEWNOL 2024/25	61 - 84
8. CYNLLUN ARCHWILIO MEWNOL 2024/25	85 - 96
9. TRAFOD CADARNHAU'R PENDERFYNIAD ISOD: “Bod y cyfarfod hwn yn cadw aelodau o'r wasg ac aelodau o'r cyhoedd allan o ystafell y cyfarfod, dan Adran 100A(4) o Ddeddf Llywodraeth Leol 1972 (fel y'i diwygiwyd), yn ystod trafod yr eitem nesaf, ar y sail y byddai'n debygol o olygu datgelu gwybodaeth eithriedig yn ôl diffiniad paragraff 14 o Ran 4 o Atodlen 12A i'r Ddeddf.”	
10. ADRODDIAD BLYNYDDOL GWRTH-DWYLL 2023/24	97 - 114
11. MATERION BRYD Trafod unrhyw faterion sydd, yn ôl doethineb y Cadeirydd, yn faterion brys yng ngoleuni amgylchiadau arbennig.	

Er gwybodaeth: [Adroddiad Blynyddol y Bwyllgor Trosolwg a Chraffu 2023 - 2024](#)

Cyfarwyddwr Gwasanaeth y Gwasanaethau Democraidd a Chyfathrebu

Cylchreliad:-

Y Cynghorwyr Bwrdeistref Sirol: Y Cynghorwyr Bwrdeistref Sirol: Y Cynghorydd G Hopkins, Y Cynghorydd M Maohoub, Y Cynghorydd S Rees, Y Cynghorydd B Stephens, Y Cynghorydd L A Tomkinson ac Y Cynghorydd A J Ellis

Aelodau Lleyg: Mr C Jones (Cadeirydd), Mr M Jehu a Mr J Roszkowski

Tudalen wag



RHONDDA CYNON TAF

RHONDDA CYNON TAF COUNCIL

Minutes of the virtual meeting of the Governance and Audit Committee held on Tuesday, 27 February 2024 at 5.00pm.

This meeting was recorded, details of which can be accessed [here](#)

Chair present:

Mr C Jones (Chair)

County Borough Councillors – The following Committee Members were present:

Councillor M Maohoub Councillor S Rees
Councillor B Stephens Councillor L A Tomkinson
Councillor A J Ellis Mr M Jehu
Mr J Roszkowski

Officers in attendance

Mr A Wilkins, Director of Legal Services and Democratic Services
Mr C Hanagan, Service Director of Democratic Services & Communication
Mr P Griffiths, Service Director – Finance & Improvement Services
Mr A Wathan, Head of Regional Audit Service
Ms L Cumpston, Group Audit Manager
Mr I Phillips - Audit Wales
A Clemens - Audit Wales

Apologies for absence

Councillor G Hopkins

52 Welcome and Apology

The Chair welcomed attendees to the meeting and an apology for absence was received from County Borough Councillor G. Hopkins.

The Chair took the opportunity to inform the Committee that he had recently visited the Council's new Headquarters in Pontypridd and that he looked forward to holding a hybrid meeting there in the future.

53 Declaration of Interest

In accordance with the Council's Code of Conduct, there were no declarations made pertaining to the agenda.

54 Minutes

It was **RESOLVED** to approve the minutes of the meeting of the Governance and Audit Committee held on 24th January 2024 as an accurate record subject

to the following:

- An apology for absence was received from Mr M. Jehu.

55 Matters Arising

Minute 50 - The Council's Finalised Annual Self-Assessment 2022/23 incorporating the Council's Corporate Performance Report - Verbal Update: It was noted that a link to the final report, which was reported to the full Council meeting on 17th January 2024, had been circulated to Members via email on 5th February 2024.

56 Audit Wales Work Programme and Timetable (Quarterly update to 31 December 2023) - Rhondda Cynon Taf County Borough Council

Audit Wales provided the Committee with the quarterly work programme update to 31st December 2023.

The report before Members covered the position for the financial audit work, performance audit work, Local Government national studies planned / in progress, Estyn and Care Inspectorate Wales work, Audit Wales national reports and other outputs published since December 2022 (and also work in progress / planned work) and Good Practice Exchange events and resources.

The Chair thanked Audit Wales for the information report and the Governance and Audit Committee **RESOLVED:**

1. To note the update.

57 Learning and Development - External Audit

With the aid of a PowerPoint presentation, the Audit Wales officer provided introductory information in respect of the Auditor General for Wales and Audit Wales.

The presentation set out the legislative basis for the work of Audit Wales and provided an overview of the local financial and performance audit work.

Members were provided with information in respect of the key annual reports and assurance arrangements along with the recent work undertaken in Rhondda Cynon Taf.

Audit Wales advised that the role of a Governance and Audit Committee was to assure itself that there are arrangements in place within the Council to monitor and evaluate progress against agreed recommendations reported by Audit Wales and to hold the Executive and Council officers to account to ensure that recommendations are implemented.

One Member sought clarity on the concept of materiality. It was explained by Audit Wales that materiality was effectively a threshold that Audit Wales take into account when auditing financial statements to provide perspective and determine whether the financial statements provide a fair position. It was also explained that from an audit perspective, it is not possible to audit to the penny

and the materiality concept recognises this.

One Member took the opportunity to thank Audit Wales for the informative update and sought clarity on the process and the action that would be taken if the auditors were to find that there had been a mismanagement of taxpayers' money. Audit Wales spoke of its higher profile 'public interest' reporting process, which would draw attention to a particular matter in a clear way. Furthermore, it was explained that if a matter was particularly serious in nature, Audit Wales can make statutory recommendations, which would require a Local Authority to convene a full Council meeting within a month of receiving the recommendations to ensure formal consideration is given to the issue.

The Chair thanked Audit Wales for the detailed presentation and the Governance and Audit Committee **RESOLVED:**

1. To note the update.

58 Strategic Risk Register Update

The Service Director of Finance and Improvement Services provided the Governance and Audit Committee with the latest Strategic Risk Register for the 2023/24 financial year in line with its role to review and scrutinise the Council's risk management arrangements.

The Service Director reminded Members that in line with the Committee's Terms of Reference, the [12th October 2023](#) Governance and Audit Committee received a 'Risk Management Strategy and Strategic Risk Register Update' that covered the role of the Committee in respect of risk management and the arrangements in place to enable the Committee to discharge its responsibilities in this regard; an updated Risk Management Strategy; and updated Strategic Risk Register as at 30th June 2023. The Service Director added that as part of the update, the Committee's role in reviewing and scrutinising the Council's risk management arrangements included keeping up-to-date with its risk profile and also the effectiveness of risk management actions via review of the Strategic Risk Register.

Members' attention was drawn to the Council's latest Strategic Risk Register, which was attached as Appendix 1 to the report. The Service Director provided an overview of the Strategic Risk Register noting that it contained 17 strategic risks, 11 of which were categorised as high risk and 6 medium risk, and all of which had been allocated a Risk Lead Officer to manage and co-ordinate the risk mitigation actions and controls. The Service Director went on to indicate that all Risk Lead Officers were either a member of the Council's Senior Leadership Team or a Chief Officer of the Council; the Strategic Risk Register is reported to the Senior Leadership Team for regular review and challenge; and the Register is incorporated into the Council's quarterly performance reports that are considered by the Council's Cabinet and, thereafter, the Overview and Scrutiny Committee.

One Member was assured by the adequacy of the risk management framework and questioned how emerging risks, which were not included on the Strategic Risk Register, are monitored. The Service Director informed Members that the Council's new Corporate Plan was in the process of being developed and, once approved, would set out the Council's priorities for the period 2024-2030 and be a key document in informing future strategic risks facing the organisation. The

Service Director added that underpinning the Corporate Plan are individual service delivery planning arrangements that identify and manage emerging risks, and depending on their significance, would be considered for inclusion within the Strategic Risk Register. The Service Director also emphasised the Council's approach of ensuring that the risks included on the Strategic Risk Register are those that would have the most significant impact on the Council. The Service Director went on to reference the work undertaken by Audit Wales, that identifies key risks and actions that need to be considered by the Council as part of its forward planning arrangements. The Member was satisfied with the Service Director's response and supported the position for everyday risks to not be included within the Strategic Risk Register.

The Governance and Audit Committee **RESOLVED:**

1. To note the Council's latest Strategic Risk Register for the 2023/24 financial year; and
2. To review the Strategic Risk Register and determine whether further updates on specific Strategic Risks are required and subsequently reported to the Committee.

59 Internal Audit Service 2024/25 - Verbal Update

The Service Director of Finance and Improvement Services referred to the 19th December 2023 Governance and Audit Committee meeting where Members were informed that further to the 18th December 2023 Cabinet decision to bring back in-house the Internal Audit Service, the Committee would be kept up-to-date with the associated transition arrangements.

The Service Director advised that a transition plan had been put in place and was being progressed with colleagues from the Regional Internal Audit Service.

Members were informed that positive progress was being made in terms of TUPE proceedings, with eligible staff due to be transferred back to Rhondda Cynon Taf Council from 17th April 2024.

In terms of the operational processes within the transition plan, specifically around the relevant internal audit information currently held within the Regional Service's systems, assurance was provided that work is progressing to transfer the information to Rhondda Cynon Taf. The Service Director also assured Members that the 2024/25 Internal Audit Plan was in the process of being drafted and would be reported to the Governance and Audit Committee early in the next financial year.

The Chair thanked the Service Director for the update and it was **RESOLVED:**

1. To note the update.

This meeting closed at 5.52 pm

**Mr C Jones
Chair.**



Cyngor Bwrdeistref Sirol Rhondda Cynon Taf Crynodeb Archwilio Blynyddol 2023



Dyma ein crynodeb archwilio ar gyfer Cyngor Bwrdeistref Sirol Rhondda Cynon Taf. Mae'n dangos y gwaith a gwblhawyd ers y Crynodeb Archwilio Blynyddol diwethaf a gyhoeddwyd ym mis Mawrth 2023. Mae ein crynodeb archwilio'n rhan o ddyletswyddau Archwilydd Cyffredinol Cymru.

Ceir rhagor o wybodaeth am y dyletswyddau hyn ar ein [gwefan](#).

Ynglŷn â'r Cyngor

Rhai o'r gwasanaethau y mae'r Cyngor yn eu darparu



Ffeithiau allweddol

Mae gan y Cyngor 75 o gynghorwyr sy'n cynrychioli'r pleidiau gwleidyddol canlynol:

- Llafur 58
- Plaid Cymru 8
- Annibynnol 6
- Ceidwadwyr 2
- Llafur a'r Blaid Gydweithredol 2

Gwariodd y Cyngor £618.7 miliwn ar ddarparu gwasanaethau¹ yn ystod 2022-23².

¹ Rydym yn diffinio gwariant ar wasanaethau fel cost gwasanaethau a godir ar y gronfa gyffredinol o'r Dadansoddiad Ariannu Gwariant, namyn costau unrhyw wasanaethau a ariennir o'r Cyfrif Refeniw Tai, gan ychwanegu praeseptau, ardollau a llog ar ddyledion.

² Ffynhonnell: Datganiad o Gyfrifon 2022-23

Ffeithiau allweddol

O ran y sefyllfa ar 31 Mawrth 2023, roedd gan y Cyngor £225.2 miliwn o gronfeydd ariannol wrth gefn defnyddiadwy³.

Mae hyn yn cyfateb i 36.4% o wariant blynyddol y Cyngor ar wasanaethau⁴.

Mae 18% o'r 154 o ardaloedd yn Rhondda Cynon Taf yn rhai yr ystyrir eu bod ymhlith y 10% o ardaloedd mwyaf amddifadus yng Nghymru; dyma'r uchaf ond tri o'r 22 o gynghorau unedol yng Nghymru⁵.

Rhagamcanir y bydd poblogaeth Rhondda Cynon Taf yn cynyddu 4% rhwng 2023 a 2043 o 243,400 i 254,100, gan gynnwys gostyngiad o 2% yn nifer y plant, cynnydd o 2% yn nifer y boblogaeth o oedran gweithio a chynnydd o 19% yn nifer y bobl 65 oed a throsodd⁶.

Dyletswyddau'r Archwilydd Cyffredinol

Gwnaethom gwblhau gwaith yn ystod 2022-23 i gyflawni'r dyletswyddau canlynol

- **Archwilio'r Cyfrifon**

Bob blwyddyn, mae'r Archwilydd Cyffredinol yn archwilio datganiadau ariannol y Cyngor i wneud yn siŵr y rhoddir cyfrif priodol am arian cyhoeddus.

- **Gwerth am arian**

Mae'r Archwilydd Cyffredinol yn archwilio a yw'r Cyngor wedi sefydlu trefniadau i gael gwerth am arian am yr adnoddau y mae'n eu defnyddio, a rhaid iddo fod wedi'i argyhoeddi ei fod wedi gwneud hyn.

- **Yr egwyddor datblygu cynaliadwy**

Mae angen i gyrff cyhoeddus gydymffurfio â'r ddyletswydd datblygu cynaliadwy wrth bennu eu hamcanion llesiant a chymryd camau i'w cyflawni. Rhaid i'r Archwilydd Cyffredinol asesu i ba raddau y maent yn gwneud hyn.

³ Rydym yn diffinio cronfeydd ariannol wrth gefn defnyddiadwy fel cronfeydd wrth gefn y gellir eu defnyddio ar gyfer costau refeniw, lle nad yw'r diben wedi'i ddiogelu gan y gyfraith. Mae hyn yn golygu cyfanswm y gronfa gyffredinol, cronfeydd wrth gefn wedi'u clustnodi, a balansau ysgolion. Nid yw'n cynnwys cronfeydd wrth gefn y Cyfrif Refeniw Tai, derbyniadau cyfalaf, na grantiau cyfalaf anghymwysedig.

⁴ Ffynhonnell: Datganiad o Gyfrifon 2022-23

⁵ Diffinnir ardal yn y cyd-destun hwn fel 'Ardal Gynnyrch Ehangach Haen Is'. Ffynhonnell: StatsCymru

⁶ Ffynhonnell: [Stats Cymru, Amcanestyniadau o'r Boblogaeth](#)

Yr hyn a nodwyd gennym

Archwiliad o Gyfrifon Cyngor Bwrdeistref Sirol Rhondda Cynon Taf ar gyfer 2022-23



I gyflawni dyletswyddau'r Archwilydd Cyffredinol rydym yn cwblhau prosiectau penodol, ond rydym hefyd yn dibynnu ar waith archwilio arall, a gwaith cyrff rheoleiddio megis Arolygiaeth Gofal Cymru ac Estyn (yr arolygiaeth addysg). Rydym yn cymryd canfyddiadau ein gwaith archwilio i ystyriaeth wrth asesu a yw'r Cyngor wedi sefydlu trefniadau i sicrhau gwerth am arian. Caiff ein canfyddiadau a'n casgliadau eu crynhoi isod.

Bob blwyddyn rydym yn archwilio datganiadau ariannol y Cyngor.

Ar gyfer 2022-23:

- cyflwynwyd y datganiadau drafft i'w harchwilio ar 30 Mehefin 2023. Roedd hyn cyn y dyddiad cau a osodwyd gan Lywodraeth Cymru, sef 31 Gorffennaf 2023.
- roedd ansawdd y datganiadau drafft a gyflwynwyd i'w harchwilio yn dda ar y cyfan.
- rhoddodd yr Archwilydd Cyffredinol farn wir a theg ddiarnod ar ddatganiadau ariannol yr Awdurdod ar 30 Tachwedd, yn unol â'r terfyn amser y cytunwyd arno gyda Llywodraeth Cymru, sef 30 Tachwedd 2023. Cyflawnwyd yr archwiliad yn hwyrach nag yn y blynyddoedd blaenorol, yn bennaf oherwydd effaith gofynion safonau archwilio newydd. Ymdriniwyd â'r rhain yn ein cynllun archwilio a ystyriwyd gan y Pwyllgor Llywodraethu ac Archwilio ar 12 Hydref 2023.
- cafodd Datganiad Llywodraethu Blynyddol ac Adroddiad Naratif yr Awdurdod eu paratoi yn unol â Chod CIPFA a chanllawiau perthnasol. Roeddent hefyd yn gyson â'r datganiadau ariannol a baratowyd gan yr Awdurdod ac ein gwybodaeth am yr Awdurdod.
- gwnaed nifer o newidiadau i ddatganiadau ariannol yr Awdurdod a gododd o'n gwaith archwilio, a thynnwyd sylw'r Cyngor at y rhain yn ein Hadroddiad ar yr Archwiliad o'r Datganiadau Ariannol ym mis Tachwedd 2023.
- yn ogystal â chyfrifoldebau'r Archwilydd Cyffredinol am archwilio datganiadau ariannol yr Awdurdod, mae ganddo gyfrifoldeb hefyd am ardystio nifer o hawliadau am grantiau a ffurflenni grantiau. Ni nodwyd unrhyw broblemau arwyddocaol yn ein gwaith hyd yma.
- cyhoeddodd yr Archwilydd Cyffredinol y dystysgrif a oedd yn cadarnhau bod yr archwiliad o'r cyfrifon ar gyfer 2022-23 wedi cael ei gwblhau.

Adolygiad asesu risg a sicrwydd

Rydym wedi adolygu'r trefniadau a roddir ar waith gan y Cyngor i sicrhau gwerth am arian wrth ddefnyddio ei adnoddau. Gwnaethom lunio'r adroddiadau canlynol o'n gwaith asesu risg a sicrwydd:

- defnydd o wybodaeth perfformiad – safbwynt defnyddwyr gwasanaethau a chanlyniadau – gwnaethom edrych ar y data safbwynt defnyddwyr gwasanaethau a chanlyniadau a ddarparwyd i aelodau ac uwch-swyddogion, a sut y caiff yr wybodaeth hon ei defnyddio. Canfuom nad yw'r wybodaeth am berfformiad a ddarparwyd i uwch-arweinwyr yn gyffredinol yn eu galluogi i ddeall safbwynt defnyddwyr gwasanaethau a chanlyniadau gweithgareddau'r Cyngor.

Strategaeth Ddigidol

Yn ystod 2022-23, gwnaethom archwilio dull gweithredu strategol cynghorau o ran digidol, ac yn benodol i ba raddau y datblygwyd hyn yn unol â'r egwyddor datblygu cynaliadwy; ac y bydd yn helpu sicrhau gwerth am arian wrth ddefnyddio adnoddau'r Cyngor. Mae'r adroddiad hwn ar y cam adroddiad drafft ar hyn o bryd.

Arolygiaethau eraill

Gwnaethom hefyd ystyried canfyddiadau Archwiliadau Sicrwydd a gwblhawyd gan Arolygiaeth Gofal Cymru (AGC) ac adroddiadau Estyn, yn ogystal ag unrhyw gamau dilynol a gymerwyd gan y Cyngor mewn ymateb iddynt.

Gwaith sydd yn yr arfaeth ar gyfer 2023-24

Gwnaethom hefyd fwrw golwg ar yr heriau a'r cyfleoedd allweddol sy'n wynebu'r Cyngor. Gallai'r rhain gael effaith ar allu'r Cyngor i gyflawni ei rwymedigaethau cyfreithiol mewn perthynas â'r egwyddor datblygu cynaliadwy a'r modd y mae'n defnyddio'i adnoddau.

Mae ein gwaith arfaethedig ar gyfer 2023-24 yn cynnwys:

- Sicrwydd ac asesiad risg sy'n ystyriaeth o drefniadau a gwasanaethau craidd
- Adolygiad thematig – cynaliadwyedd ariannol
- Adolygiad thematig – comisiynu
- Prosiect lleol – cymhwyso'r egwyddor datblygu cynaliadwy – prosiect i gael sicrwydd bod gan y Cyngor drefniadau priodol ar waith i hybu'r defnydd o'r egwyddor datblygu cynaliadwy ar draws y sefydliad

Mae'r Archwilydd Cyffredinol yn annibynnol ar y llywodraeth, ac fe'i penodwyd gan Ei Mawrhydi'r Frenhines. Mae'r Archwilydd Cyffredinol yn gwneud ei waith gan ddefnyddio staff ac adnoddau eraill a ddarperir gan Swyddfa Archwilio Cymru, sy'n fwrdd statudol a sefydlwyd at y diben hwnnw ac i fonitro a chynghori'r Archwilydd Cyffredinol. Caiff Swyddfa Archwilio Cymru ei dwyn i gyfrif gan y Senedd.

Mae'r Archwilydd Cyffredinol yn archwilio cyrff llywodraeth leol yng Nghymru, gan gynnwys awdurdodau unedol, yr heddlu, awdurdodau tân ac achub, parciau cenedlaethol a chynghorau cymuned. Mae hefyd yn cynnal astudiaethau o werth am arian mewn llywodraeth leol, yn asesu cydymffurfiaeth â'r gofynion sy'n weddill o Fesur Llywodraeth Leol (Cymru) 2009 a gall gynnal arolygiadau arbennig dan Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021.

Y tu hwnt i lywodraeth leol, yr Archwilydd Cyffredinol yw archwilydd allanol Llywodraeth Cymru a'r cyrff cyhoeddus a noddir ganddi ac sy'n gysylltiedig â hi, Comisiwn y Senedd a chyrff y Gwasanaeth Iechyd Gwladol yng Nghymru.

Archwilio Cymru yw'r enw ymbarél ar gyfer Archwilydd Cyffredinol Cymru a Swyddfa Archwilio Cymru, sy'n endidau cyfreithiol ar wahân â'u swyddogaethau cyfreithiol eu hunain, fel y disgrifir uchod. Nid yw Archwilio Cymru yn endid cyfreithiol.

Rydym yn croesawu gohebiaeth a galwadau ffôn yn Gymraeg a Saesneg. Ni fydd gohebu yn Gymraeg yn arwain at oedi. We welcome correspondence and telephone calls in Welsh and English. Corresponding in Welsh will not lead to delay.

Mae'r ddogfen hon hefyd ar gael yn Saesneg.

Tudalen wag

Audit Wales Work Programme and Timetable – Rhondda Cynon Taf County Borough Council

Quarterly Update: 31 March 2024

Annual Audit Summary

Description	Timetable	Status
A report summarising completed audit work since the last Annual Audit Summary, which was issued in March 2023.	Spring 2024	Final report issued.

Financial Audit work

Description	Scope	Timetable	Status
Audit of the Council's 2022-23 statement of accounts	Council Statement of Accounts	By 30 November 2023	Completed 30 November 2023
Audit of the Pension Fund's 2022-23 statement of accounts	Pension Fund Account	By 30 November 2023	Completed 30 November 2023
Audit of the 2022-23 statement of accounts for the following joint committees and charities	Llwydcoed Crematorium CSEC Welsh Church Act (Rhondda Cynon Taf, Bridgend, Merthyr Tydfil)	By 31 January 2024	Completed 19 January 2024

Description	Scope	Timetable	Status
Audit of various 2022-23 grant returns	<ul style="list-style-type: none"> • Housing Benefit Subsidy • Teachers' Pensions Return • NNDR Return • Two Pooled Budgets • SCW Workforce Development Plan return 	By 30 April	<ul style="list-style-type: none"> • Complete • Complete • Complete • Ongoing • Ongoing

Performance Audit work

2022-23 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	<p>Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.</p> <ul style="list-style-type: none"> • Financial position 	Ongoing monitoring of financial position	Ongoing

2022-23 Performance Audit work	Scope	Timetable	Status
	<ul style="list-style-type: none"> • Capital programme management 	September – December 2023	Audit Wales will not undertake detailed work at all councils as part of our 2022-23 work programme. We intend to undertake a local government study looking at capital planning in local government commencing in 2024.
	<ul style="list-style-type: none"> • Use of performance information – with a focus on service user feedback and outcomes 	February – September 2023	<u>Report published</u>
	<ul style="list-style-type: none"> • A consideration of other core arrangements and services 	April 2022 – March 2023	Complete

2022-23 Performance Audit work	Scope	Timetable	Status
Thematic Review – Unscheduled Care	A cross-sector review focusing on the flow of patients out of hospital. This review will consider how the Council is working with its partners to address the risks associated with the provision of social care to support hospital discharge, as well as prevent hospital admission. The work will also consider what steps are being taken to provide medium to longer-term solutions.	August 2022 – October 2023	Reporting from February 2024 onward.
Thematic review – Digital	A review of councils' strategic approach to digital, and the extent to which this has been developed in accordance with the sustainable development principle; and that it will help to secure value for money in the use of councils' resources.	January – September.	Draft report issued

2023-24 Performance Audit work	Scope	Timetable	Status
Assurance and Risk Assessment	Project to identify the level of audit assurance and/or where further audit work may be required in future years in relation to risks to the Council putting in place proper arrangements to secure value for money in the use of resources and acting in accordance with the sustainable development principle.	Ongoing	Ongoing

2023-24 Performance Audit work	Scope	Timetable	Status
Thematic review – commissioning	A review focusing on how councils' arrangements for commissioning apply value for money considerations and the sustainable development principle.	March – December 2024	Timing of fieldwork TBC
Thematic review – Financial Sustainability	A review of councils' financial sustainability including a focus on the actions, plans and arrangements to bridge funding gaps and address financial pressures over the medium term.	March – July 2024	Work underway
Local project – sustainable development principle	A project to consider whether the Council has effective arrangements for ensuring that service areas are applying the sustainable development principle.	March – June 2024	Fieldwork complete

Local government national studies planned/in progress

Study	Scope	Timetable	Status	Fieldwork planned at Rhondda Cynon Taf County Borough Council
Governance of special purpose authorities – National Parks	Review of systems and effectiveness of governance	November 2022 – September 2023	Report drafting – publication due April 2024.	No
Governance in Fire and Rescue Authorities	Review of systems and effectiveness of governance	September 2023 – August 2024	Fieldwork underway. Publication due July 2024.	No
Homelessness	Examining how services are working together to progress the response to homelessness	To be confirmed	Scoping	To be confirmed
Capital Planning in Local Government	Examining whether capital investment in the asset base in local government is able to keep pace with demand	To be confirmed	Not started	To be confirmed

Study	Scope	Timetable	Status	Fieldwork planned at Rhondda Cynon Taf County Borough Council
Financial constraints/ discretionary local government services	Examining the potential impacts and councils' decision making processes in the context of the sustainable development principle.	To be confirmed	Not started	To be confirmed

Estyn

Our link inspectors are continuing to work with Torfaen as part of our follow-up process for an authority causing significant concern. Conwy local government education service report was published on 18 January 2024, and we highlighted strong practice in the way the local authority worked across its service areas to provide integrated support for vulnerable young people.

We piloted a few new approaches to our inspection arrangements in the Vale of Glamorgan in the week beginning 11 March. We also inspected the Vale of Glamorgan's youth work in the week beginning 19 February 2024, and the findings of that inspection informed the evidence base for the LGES inspection. Both the youth and the LGES reports will be published on 30 April. During the spring term, Estyn link inspectors contributed to the assurance and risk workshops with local authorities across Wales.

During the summer term, we will be piloting our enhanced link visits in two local authorities. The visits will involve three link inspectors visiting a local authority for two days, focusing on one or two specific aspects of the local authority's work. The output is a letter to the Chief Executive Officers which is published on our website. We will also be inspecting Ceredigion and Caerphilly local government education services. We will be carrying out field work in all local authorities on the Implementation of the Additional Learning Needs and Education Tribunal [Wales] Act 2018 in non-maintained settings, primary and secondary schools, and all-age schools Year 2. This review follows on from the year 1 review of the implementation of the ALNET Act in schools, which was published in September 2023.

Care Inspectorate Wales (CIW)

CIW planned work 2023-25	Scope	Timetable	Status
Thematic reviews			
Community Learning Disability Team (CLDT)	Working jointly with HIW we completed an assurance check in Rhondda Cynon Taf focusing on Community Learning Disability Teams (CLDT).	2024-25	Delivery
	We are planning our second CLDT assurance check in Blaenau Gwent.	March 2024	Planning
National Review of Care Planning for Children and Young People Subject to the Public Law Outline Pre-proceedings	<p>Purpose of the review</p> <p>To provide external scrutiny, assurance and to promote improvement regarding the quality of practice in relation to the care planning for children and young people subject to the public law outline pre-proceedings.</p> <p>To consider the extent to which practice has progressed since the publication of both the CIW 'National Review of care planning for children and young people subject to public law outline pre-proceedings' and the publication of the PLO working group report 2021 including best practice guidance.</p>	January 2024	Published
Deprivation of Liberty Safeguards Annual Monitoring Report for Health and Social Care 2022-23	The 2021-22 report was published on 28 February 2024 Deprivation of Liberty Safeguards (DoLS) annual monitoring report 2022-23	February 2024	Published

CIW planned work 2023-25	Scope	Timetable	Status
Joint Inspection Child Protection Arrangements (JICPA)	<p>We will complete a further two multi-agency joint inspections in total.</p> <p>The findings following Denbighshire County Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Denbighshire 2023</p> <p>The findings following Bridgend County Borough Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Bridgend 2023</p> <p>The findings from Powys County Council have been published – Joint Inspectorate Review of Child Protection Arrangements (JICPA): Powys 2023</p> <p>Our findings from the Cardiff JICPA will be published shortly.</p> <p>We will publish a national report in early summer 2024.</p>	<p>April 2023 – April 2024</p> <p>Awaiting publication</p> <p>July 2024</p>	<p>Delivery</p> <p>Awaiting publication</p> <p>Planning</p>

CIW planned work 2023-25	Scope	Timetable	Status
Performance review of Local Authorities	<p><u>We continue to inspect Local Authorities in line with our updated Code of Practice for our local authority inspection activity</u></p> <p><u>How we inspect local authority services and CAF/CASS Cymru</u></p> <p>We published our report for Flintshire County Council children and adult services in February 2024 – <u>Inspection report for Flintshire County Council’s adults and children’s services published</u></p> <p>We completed a Performance Evaluation Inspection in Monmouthshire County Council between February and March. We will publish our report shortly.</p>	Ongoing	Ongoing
Her Majesty’s Inspectorate of Probation – Youth Offending Inspection	<p>We supported the delivery of HMIP’s Youth Offending Services Inspection in Denbighshire and Conwy. The report will be published shortly</p>	Awaiting publication	Awaiting publication

Audit Wales national reports and other outputs published since March 2023

Report title	Publication date and link to report
Supporting Ukrainians in Wales	March 2024
From firefighting to future-proofing – the challenge for Welsh public services	February 2024
Betsi Cadwaladr University Health Board – board effectiveness follow-up	February 2024
Local Government Financial Sustainability Data tool update uses data from the draft 2022-23 accounts	January 2024
Planning for sustainable development – Brownfield regeneration	January 2024
Corporate Joint Committees – commentary on their progress	November 2023
Governance arrangements relating to an employment dispute at Amgueddfa Cymru – National Museum Wales	November 2023
Failures in financial management and governance and losses incurred – Harlech Community Council	November 2023
Putting out the false alarms: Fire and Rescue Authorities' responses to Unwanted Fire Signals	October 2023
Covering teachers' absence – follow-up (letter to the Public Accounts and Public Administration Committee)	October 2023
NHS workforce – data briefing	September 2023

Report title	Publication date and link to report
Income Diversification for National Park Authorities in Wales	September 2023
Approaches to achieving net zero across the UK	September 2023
Springing Forward: Lessons learnt from our work on workforce and assets (in local government)	September 2023
NHS finances data tool – to 31 March 2023	September 2023
Public interest reports – Ammanford Town Council and Llanferres Community Council	September 2023
Cwm Taf Morgannwg University Health Board - Quality Governance Arrangements Joint Review Follow-up	August 2023
'Cracks in the Foundations' – Building Safety in Wales	August 2023
Maximising EU funding – the Structural Funds Programme and the Rural Development Programme	June 2023

Audit Wales national reports and other outputs (work in progress/planned)^{1, 2}

Title	Indicative publication date
Findings from community pharmacy data matching pilot	April 2024
A465 Section 2 – update	May 2024
Financial management and governance in town and community councils	May/June 2024
Local government digital strategy review – national summary	June 2024
Local government use of performance information, outcomes and service user perspective – national summary	June 2024
Affordable housing	Summer 2024
Active travel	Summer 2024
NHS finances data tool – to 31 March 2024	Summer 2024

¹ We will continue to keep our plans under constant review, taking account of the evolving external environment, our audit priorities, the context of our own resourcing and the capacity of audited bodies to engage with us. Follow-up work could also lead to other outputs, as may other local audit work where we consider there is merit in a national summary output of some kind.

² We have also published a paper on our website – [Our work programme for 2023-2026](#) – that provides additional detail about our national work (including local thematic reviews). In addition to new work that we will be taking forward in 2023-24, the paper includes details about indicative topics for work to start in 2024-24 or 2025-26. We have recently identified plans for new areas of work to start during 2024-25 in our Annual Plan 2024-25.

Title	Indicative publication date
NHS workforce planning (national messages)	Summer 2024
Cancer services	Late summer 2024
Findings from GP registration data matching pilot	Late summer 2024
National Fraud Initiative – biennial report	Autumn 2024
Addressing biodiversity decline (pan-public sector and at Natural Resources Wales)	Pan-public sector review – autumn 2024 NRW to be confirmed (scoping)
Welsh Government capital and infrastructure investment	Late autumn 2024
Findings from sustainable development examinations (statutory report under the WFG Act)	By early May 2025
The senior public service	Scoping underway, delivery planned early summer
Challenges for the cultural sector	To be confirmed (scoping)
Rebalancing care and support	To be confirmed (scoping)
Tackling NHS waiting lists (local audit work at health boards)	To be confirmed (local work at each Health Board starting in May 2024)
Access to education for children with Additional Learning Needs	To be confirmed (scoping)

Title	Indicative publication date
Velindre Cancer Centre	To be confirmed (scoping)
Further and higher education funding and oversight – Commission for Tertiary Education and Research	To be confirmed (scoping)
Support for business	To be confirmed (starting in 2024-25)
Support for bus and rail services	To be confirmed (starting in 2024-25)
Progress with investment in school and college buildings through the Sustainable Communities for Learning Programme	To be confirmed (starting in 2024-25)
NHS bodies' approaches to digital transformation (local audit work)	To be confirmed (starting in 2024-25)

Good Practice Exchange events and resources

Title	Link to resource
Audit Committees. 'What does good look like?'. Research and Development work to understand the broad audit committee landscape across all sectors in Wales. Outputs to support Good Practice Exchange events and potential future audit work.	Research and Development work September – December 2023 Good Practice Event Spring 2024

Title	Link to resource
<p>Audit Committees: Effective practices and a positive impact</p> <p>Good governance arrangements are a critical part of how public service organisations function effectively and deliver value for money services for the citizens and communities of Wales. Audit Committees are one of the foundation stones that support good governance. With significant current and future pressures on public sector finances, there is an increasing need for effective practices and a positive impact. Audit Committees play a vital role in this. This event provides an opportunity to share experiences, learn, and network with peers across the public sector in Wales.</p>	<p>Register for this event – Audit Committees: effective practices and a positive impact – Cardiff City Stadium, Wed 22 May 2024 10 am to 3:30 pm (tickettailor.com)</p>
<p>The Good Practice Exchange – Our yearly round up of events and resources</p>	<p>December 2023</p>

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
MUNICIPAL YEAR 2023/24

GOVERNANCE AND AUDIT COMMITTEE 29th APRIL 2024	AGENDA ITEM 5
REPORT OF THE SERVICE DIRECTOR FOR DEMOCRATIC SERVICES AND COMMUNICATION	COUNCIL PROGRESS UPDATE - IMPLEMENTATION OF RECOMMENDATIONS REPORTED WITHIN THE AUDIT WALES ANNUAL AUDIT SUMMARY 2023

Author: Lesley Lawson (Performance Manager)

1. PURPOSE OF THE REPORT

- 1.1 To provide the Governance and Audit Committee with a progress update on the implementation of recommendations, as set out in the reports referenced in the Audit Wales Annual Audit Summary 2023.

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Note the position statement of progress made by the Council to implement recommendations set out in the reports referenced in the Audit Wales Annual Audit Summary 2023 and to consider the adequacy of the progress made to date.
- 2.2 Consider whether there are any matters of a governance, internal control or risk management nature that require further action or attention by the Governance and Audit Committee.
- 2.3 Consider whether there are any matters of a performance nature that require referral to the Council's Scrutiny Committees.

3. ARRANGEMENTS FOR MONITORING AUDIT WALES RECOMMENDATIONS

- 3.1 The Council recognises the important role that Audit Wales plays in supporting ongoing improvement to governance and service delivery through, for example, undertaking specific review work across services and the issuing of reports and accompanying recommendations, where required.
- 3.2 Further to receipt of finalised Audit Wales reports in relation to the local authority or national reports that relate to local government, these are reported to the Council's Governance and Audit Committee to provide assurance on the arrangements in place to monitor progress and also set out the progress made to implement recommendations.

Governance and Audit Committee

- 3.3 The Terms of Reference of the Council's Governance and Audit Committee include the following responsibilities in relation to reports from the Council's External Auditor (for the purposes of this report the External Auditor being Audit Wales):
- Point O - 'To receive and consider reports of the External Auditor in relation to matters of financial probity and corporate governance and providing the opportunity for direct discussion with the auditor(s) on these'; and
 - Point P - 'Consider national reports, for example, from Audit Wales, of relevance to the work of the Authority'.
- 3.4 To discharge the above requirements, the Council's Governance and Audit Committee has responsibility for:
- Seeking independent assurance around the arrangements in place within the Council to monitor / evaluate progress against recommendations reported by Audit Wales; and
 - Determining whether there are any matters of a governance, internal control or risk management nature that require further action or attention.
- 3.5 As part of discharging its Terms of Reference, the Governance and Audit Committee should also take account of the conclusions and findings from each Audit Wales report when forming an opinion on the adequacy of internal control/governance arrangements in place.
- 3.6 In addition to the above, where the Governance and Audit Committee considers there are performance related matters that require further review, it is able to refer these to the designated Scrutiny Committee for consideration and feedback, as deemed appropriate. Similarly, where a Scrutiny Committee in delivering its agreed work programme determines there are matters of a governance, internal control or risk management nature that require further review, it is also able to refer these to the Governance and Audit Committee for consideration.

4. AUDIT WALES REPORTS

4.1 The Audit Wales Annual Audit Summary 2023, being considered as a separate item on the meeting agenda, covers the work completed by Audit Wales since the Annual Audit Summary 2022 (issued March 2023), as set out below.

4.1.1 **Audit of Rhondda Cynon Taf County Borough Council's 2022-23 Accounts** – The 2022/23 Accounts were approved by full Council on [29th November 2023](#) and the Auditor General gave an unqualified true and fair opinion on the Council's financial statements on 30 November 2023, in line with the deadline agreed by Welsh Government.

4.1.2 **Assurance and Risk Assessment: A review of the Council's arrangements to secure value for money in the use of resources included a report in respect of 'the use of performance information – service user perspective and outcomes'** – the Audit Wales report was presented to the [24th January 2024 Governance and Audit Committee](#) alongside the actions to be taken by the Council to implement the recommendations.

4.1.3 **Local Project - Digital Strategy – the Council's strategic approach to digital and the extent it has been develop in accordance with SD principle and will help secure value for money.** This project is currently at draft report stage.

4.2 As part of on-going monitoring arrangements, Council Officers have prepared a further progress update in respect of 4.1.2 and is set out at Appendix 1. The Governance and Audit Committee is requested to review the progress update and alongside Members own lines of enquiry:

- Consider whether there are any matters of a governance, internal control or risk management nature that require further action or attention; and
- Consider whether there are any matters of a performance nature that require review by the Council's Scrutiny Committees.

4.3 Subject to Members' consideration of the update, on-going monitoring will be undertaken as part of operational Service Delivery Plan arrangements, noting that should the Committee request further specific information in the future on this area, this will be incorporated into the Committee's workplan.

5. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

5.1 There are no equality and diversity or socio-economic duty implications as a result of the recommendations set out in the report.

6. CONSULTATION, ENGAGEMENT AND INVOLVEMENT

- 6.1 There are no consultation implications as a result of the recommendations set out in the report.

7. FINANCIAL IMPLICATION(S)

- 7.1 There are no financial implications as a result of the recommendations set out in the report.

8. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

- 8.1 Regular reporting of external audit reports to the Governance and Audit Committee ensures compliance with the CIPFA/SOLACE 'Delivering Good Governance in Local Government: Framework 2016' and the Committee's Terms of Reference, and is in line with the Local Government and Elections (Wales) Act 2021.

9. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS (WALES) ACT

- 9.1 The Governance and Audit Committee's role in overseeing the Council's arrangements to monitor/evaluate progress against recommendations reported by Audit Wales aims to support the delivery of all priorities contained within the Council's Corporate Plan and in doing so aligns with the Sustainable Development principles as set out within the Well-being of Future Generations Act.

10. CONCLUSIONS

- 10.1 Audit Wales reports play an important role in supporting on-going improvement to the Council's governance and service delivery arrangements. As part of this process, the Council utilises its Governance and Audit Committee, in line with the Terms of Reference, to oversee the arrangements in place and monitor the progress made by Council Services to implement recommendations reported by Audit Wales.

LOCAL GOVERNMENT ACT, 1972
as amended by
THE ACCESS TO INFORMATION ACT, 1985
RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
LIST OF BACKGROUND PAPERS
GOVERNANCE AND AUDIT COMMITTEE

29th April 2024

**COUNCIL PROGRESS UPDATE - IMPLEMENTATION OF RECOMMENDATIONS
REPORTED WITHIN THE AUDIT WALES ANNUAL AUDIT SUMMARY 2023**

REPORT OF: Service Director for Democratic Services and Communication

Author: Lesley Lawson

Contact Officer: Lesley Lawson

Tudalen wag

Audit Wales – [Use of Performance Information: Service User Perspective and Outcomes](#)Publicly available September 2023 - reported to Governance and Audit Committee [24 January 2024](#)

What are we trying to achieve, the outcome	Clear, robust and timely information that gives assurance to elected Members and residents that we are delivering what we set out to achieve and putting residents at the centre of what we do.
Why we need to do it:	The Council collects and uses a raft of information from across its services and a range of platforms to evidence and compare performance and to hold services to account. Part of the suite of information is resident feedback. The Council has a good track record of engaging with communities to inform decisions. However, in recent years we have not routinely sought the information that has enable the Council to test whether its work is making the difference it intended. Whilst the Corporate Plan was clear about the intended outcomes in the priorities set in 2020, the focus on response to floods and the pandemic has impacted the business processes that would normally provide a range of evidence in respect of Service User Perspective and Outcomes.

Recommendation	Actions To Address The Recommendation	Progress Update	Timescale	Responsible Officer
<p>R1 The Council should strengthen the perspective of the service user:</p> <p>The council should strengthen the information it provides to its senior leaders to enable them to understand how services and policies are meeting the needs of service users.</p>	<p>The Council will use its existing arrangements and the range of service user feedback captured to help assess how services and policies are meeting the needs of service users, with senior leaders being an integral part of this process.</p> <p>This will include case studies within published quarterly Performance Reports (aligned</p>	<p>The Council continues to use its existing arrangements and the range of service user feedback captured to help assess how services and policies are meeting the needs of service users, with senior leaders being an integral part of this process.</p> <p>This position was reflected in the Council's <u>2022/23 Annual Self-Assessment</u>, that was scrutinised by the Governance and Audit Committee on</p>		

Recommendation	Actions To Address The Recommendation	Progress Update	Timescale	Responsible Officer
	<p>to services and policies) and specific service user information within self-standing reports. As part of the Council's on-going review of its approach, where new developments will further support this area (e.g. the new Customer Relationship Management system that will enhance the availability of service user information; the development of 'you said, we did'; and new / revised outcome measures), these will be incorporated into existing arrangements.</p>	<p>19th December 2023 and considered and approved by full Council on 17th January 2024, and reaffirmed the need to strengthen arrangements that will demonstrate the difference the Council's work is making. This is an on-going programme of work and includes:</p> <ul style="list-style-type: none"> • Using the Council's new Customer Relationship Management System to enhance the availability of service user feedback e.g through the development of the Complaints, Compliments and Comments Dashboard containing information at service/ward level; • Utilising case studies within the Council's performance reports that illustrate the impact on people's lives and also incorporating specific service user information into self-standing reports e.g. for illustrative purposes case studies including <u>evaluation of Step 4 provision for learners with SEBD difficulties</u> and <u>Trainee of the Year</u> in our quarterly Prosperity performance summary; • Progressing the 'You said, We did' approach that evidences how service user feedback is being used to inform 	<p>March 2024 (and on-going)</p>	<p>Lead Officers for new Corporate Plan</p>

Recommendation	Actions To Address The Recommendation	Progress Update	Timescale	Responsible Officer
		<p>service delivery, for example, introducing Adult swimming lessons in our leisure facilities at Tonyrefail Leisure Centre (press release).</p> <ul style="list-style-type: none"> • Services considering more outcome focussed measures / information as part of the development of the Council's new Corporate Plan. 		
<p>R2 Outcomes information: The council should strengthen the information provided to senior leaders to help them evaluate whether the council is delivering its objectives and the intended outcomes.</p>	<p>As part of developing the 2023/24 Corporate Plan priority action plans for People, Places and Prosperity, work has focussed on setting more clear outcomes, a suite of underpinning performance measures (noting that the suite of measures are subject to ongoing review) and key actions to support the delivery of intended outcomes.</p> <p>With regard to key actions, these include a focus on evaluating the impact of outcomes in specific areas, with updates to be reported to senior leaders. As part of the</p>	<p>There is a continued focus on demonstrating the impact of the Council's work through more clearer outcomes in quarterly performance reports alongside supporting actions and measures. In parallel, case studies are being used to provide evidence of impact, for example, the work of the new Diversionary Activity Team to provide support to those at risk of or who are homeless in our communities and a client engaged in support and recreational activities to reduce loneliness and improve their wellbeing (case study).</p> <p>As the 2020-24 Corporate Plan comes to an end, as reflected in the Annual Self-Assessment 2022/23, we have been</p>	<p>Original timescale of March 2024 has been revised as per below.</p> <p>July 2024 (Year-end Performance Report)</p> <p>On-going (will be reviewed on a quarterly</p>	<p>Delivery Leads for Priorities within the new Well-being Objectives</p>

Recommendation	Actions To Address The Recommendation	Progress Update	Timescale	Responsible Officer
	<p>evaluation process, a suite of qualitative and quantitative information will be used (including the information referenced at R1).</p> <p>The learning from the above approach is also being applied in the development of the Council's new Corporate Plan, effective from April 2024, to continue to build and strengthen the arrangements in place.</p>	<p>developing the new Corporate Plan 2024-30. The new Plan, endorsed by Cabinet in March 2024 and subject to Council approval in April 2024 sets out a range of clearer outcomes for each of the four new Well-being Objectives. This will be underpinned by a suite of performance and outcome measures and delivery actions which will be reviewed and refreshed over the life of the plan.</p>	<p>basis during 2024/25 as part of performance reporting arrangements)</p>	
<p>R3 Arrangements to check the quality and accuracy of data The council needs to assure itself that it has robust arrangements to check the quality and accuracy of the information it provides to senior leaders relating to the service user perspective and outcomes</p>	<p>The following assurance arrangements are being progressed:</p> <ul style="list-style-type: none"> • Local quality assurance – services evidencing the checks undertaken on the quality and accuracy of data / information produced and reported, the frequency of the checks and corrective action taken (where required). • Corporate quality assurance - the 2023/24 Internal Audit 	<ul style="list-style-type: none"> • Local data assurance – local data assurance requirements are being discussed and reviewed with services as part of current year reporting and also as part of preparations for financial year 2024/25. • Corporate quality assurance – the Internal Audit Service has undertaken a 	<p>Original timescale - December 2023. Review arrangements will be on-going.</p> <p>Original timescale - December</p>	<p>Delivery Plan Lead Officers</p> <p>Paul Griffiths / Lesley Lawson</p>

Recommendation	Actions To Address The Recommendation	Progress Update	Timescale	Responsible Officer
	<p>Plan agreed by Governance and Audit Committee on 4th July 2023, includes a review of performance information to provide an independent opinion on the accuracy of the information produced / reported (including information from a service user perspective). This will be an annual process, with services provided with corporate support (where required) to implement agreed Internal Audit recommendations.</p>	<p>review of performance information as part of the 2023/24 Internal Audit Plan. The report is currently at draft stage. This area will continue to be highlighted for review by Internal Audit as part of the annual internal audit planning arrangements.</p>	<p>2023. Revised timescale – May 2024.</p>	

Tudalen way

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2023/24

GOVERNANCE AND AUDIT COMMITTEE 29 th April 2024	AGENDA ITEM NO. 6
REPORT OF THE DIRECTOR OF HUMAN RESOURCES	WHISTLEBLOWING ANNUAL REPORT 2023/24

Author: Peter Cushion (Head of Employee Relations)

(01443) 444503

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to present the Whistleblowing Annual Report 2023/24 in accordance with the Prescribed Persons (Reports on Disclosures of Information) Regulation 2017 (the '2017 Regulation').

2. RECOMMENDATIONS

It is recommended that Members:

- 2.1 Review and if appropriate approve the Whistleblowing Annual Report 2023/24 (Appendix 1) in line with the requirements placed upon the Council by the 2017 Regulation.
- 2.2 Consider whether any other changes or improvements to the current whistleblowing arrangements are required.

3. REASONS FOR THE RECOMMENDATIONS

- 3.1 To ensure the Council's Whistleblowing Policy & Procedure continues to be fit for purpose and to provide the Governance and Audit Committee with a copy of the Council's Whistleblowing Annual Report in accordance with its Terms of Reference to demonstrate compliance with the Prescribed Persons (Reports on Disclosures of Information) Regulation 2017.

4. THE COUNCIL'S WHISTLEBLOWING POLICY

- 4.1 The Council's Whistleblowing Policy & Procedure was reported to and approved by the Governance and Audit Committee on 15th March 2023 and was subsequently published on the Council's web-site.
- 4.2 The purpose of the Policy is to provide a means by which complaints of malpractice or wrongdoing can be raised by those who feel that other avenues for raising such issues are inappropriate. The Policy confirms that so far as possible, those raising concerns under the Policy will be treated confidentially.
- 4.3 For Members information, the Whistleblowing Policy & Procedure is kept under on-going review at an operational level and where further updates are proposed, these will be reported to the Governance and Audit committee for consideration / approval.

5. WHISTLEBLOWING ANNUAL REPORT 2023/24

- 5.1 The Terms of Reference for Governance and Audit Committee state:

As a key element of new arrangements for corporate governance, designed to ensure openness, integrity and accountability, the [Governance and Audit] Committee will assist the Authority in discharging its responsibility for ensuring financial probity, without taking any action which might prejudice it. The Committee will [specifically in relation to overseeing a culture of zero tolerance towards serious wrongdoings]:-

(C) Review, scrutinise and issue reports and recommendations on the appropriateness of the Authority's risk management, internal control and corporate governance arrangements, and providing the opportunity for direct discussion with the auditor(s) on these.

(D) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption and to monitor the counter-fraud strategy, actions and resources.

(T) Promote and review any measures designed to raise the profile of probity within the Authority.

- 5.2 In line with the above Terms of Reference, the Council's Whistleblowing Annual Report 2023/24 is included at Appendix 1 and subject to the Governance and Audit Committee's consideration and feedback, an approved Whistleblowing Annual Report 2023/24 will be made available on the Council's website.

6. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

6.1 There are no equality and diversity implications as a result of the recommendations set out in the report.

7. WELSH LANGUAGE IMPLICATIONS

7.1 There are no Welsh language implications as a result of the recommendations set out in the report.

8. CONSULTATION

8.1 There are no consultation implications as a result of the recommendations set out in the report.

9. FINANCIAL IMPLICATION(S)

9.1 There are no financial implications as a result of the recommendations set out in the report.

10. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

10.1 The Prescribed Persons (Reports on Disclosures of Information) Regulation 2017 (the '2017 Regulation') came into effect on the 1st April 2017 and requires specified employers (known as relevant prescribed persons) to report annually on the whistleblowing arrangements in place.

10.2 The 2017 Regulation also requires prescribed persons to include in annual reports information on the number of disclosures made and states that the annual report be published on the employer's website or by other means appropriate for bringing the report to the attention of the public.

10.3 A copy of the 2017 Regulation is provided at the following link:

http://www.legislation.gov.uk/ukxi/2017/507/pdfs/ukxi_20170507_en.pdf

11. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT

THE COUNCIL'S CORPORATE PLAN PRIORITIES

- 11.1 The work in relation to probity aims to support the delivery of the Council's Corporate Plan through ensuring that appropriate internal controls are in place to effectively manage resources.

WELL-BEING OF FUTURE GENERATIONS ACT

- 11.2 The Sustainable Development Principles, in particular Prevention, can be applied to the arrangements in place to manage risks associated with potential misappropriation.

12. CONCLUSION

- 12.1 The Council's Whistleblowing Policy & Procedure is kept under on-going review and continues to be fit for purpose.
- 12.2 A Whistleblowing Annual Report 2023/24 has been prepared in accordance with the responsibilities placed upon the Council by the 2017 Regulation. The Annual Report provides an overview of the arrangements in place for 2023/24 and also summarises the reported instances received, whilst protecting the confidentiality of the whistleblowers.
- 12.3 Overall, the Annual Report concludes that '*the Council's whistleblowing arrangements are appropriate*'.

LOCAL GOVERNMENT ACT, 1972
AS AMENDED BY
THE ACCESS TO INFORMATION ACT, 1985
RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL
GOVERNANCE AND AUDIT COMMITTEE
29th APRIL 2024
WHISTLEBLOWING ANNUAL REPORT 2023/24

REPORT OF CHIEF EXECUTIVE

Author: Peter Cushion (Head of Employee Relations)

Item: 6

Background Papers

None.

Officer to contact: Richard Evans



**RHONDDA CYNON TAF COUNTY BOROUGH
COUNCIL**

**WHISTLEBLOWING ANNUAL REPORT
2023/24**

1. Introduction

- 1.1 Members of staff are often the first to realise that there may be something seriously wrong within the Council. However, they may not express their concerns because they feel that speaking up would be disloyal to their colleagues or to the Council and they may also fear harassment or victimisation. In these circumstances, it may appear to be easier to ignore the concern rather than report it.
- 1.2 For the purpose of the Annual Report, 'workers' as set out in the Council's Whistleblowing Policy and Procedure refer to all those that deliver services on behalf of the Council and also those organisations that provide services to the Council i.e. Employees, Contractors and Suppliers.
- 1.3 The Council is committed to achieving the highest possible standards of service. In line with that commitment, workers with serious concerns about any aspect of the Council's work are encouraged to come forward and voice those concerns. The Council encourages workers to participate without fear of reprisals.
- 1.4 The Whistleblowing Policy & Procedure aims to encourage and enable workers to raise serious concerns within the Council rather than overlooking a problem.
- 1.5 The Director of Human Resources has overall responsibility for the maintenance and operation of the Policy and has ensured that a record of all cases reported along with the outcomes has been compiled during 2023/24.

2. Raising an Issue

- 2.1 Initially workers should raise their concern with their immediate Line Manager / Head of Service / key contact within the Council, who will be able to determine whether they can deal with the concern or if it requires escalation. This can depend on the seriousness and sensitivity of the issues involved and who is thought to be involved in the matter.
- 2.2 In some instances the direct contacts may be the individuals where concerns relate, in which case, concerns can be raised in writing via the [Get Involved](#) section of the Council's Website. Individuals should include as much information as possible such as relevant dates, incidents and witnesses. If individuals wish to leave contact details then this is encouraged as quite often the ability to fully investigate necessitates contact to be made by an investigating officer should they have supplementary questions.
- 2.3 The Whistleblowing Policy & Procedure provides guidance in respect of anonymity and keeping the identity of a Whistleblower confidential.

3. What's been done to assess awareness?

- 3.1 Previous actions the Council has taken to raise awareness of the Whistleblowing Policy and Procedure include the Policy being incorporated in both staff and manager induction processes; a payslip insert; posters circulated to service areas to include on notice boards; and on-going fraud awareness updates.
- 3.2 The Whistleblowing Policy & Procedure is published on the Council's website and further awareness raising has been undertaken across Council Services via a global email.
- 3.3 For Members information, the Whistleblowing Policy and Procedure will be kept under on-going review and where further updates are proposed, these will be reported to the Governance and Audit Committee for consideration and if deemed appropriate, approval.

4. Whistleblowing activity during 2023/24

4.1 A summary of whistleblowing activity completed during 2023/24 is set out in Table 1. Members will note that dates the allegations were received and the investigations completed have been incorporated into Table 1.

Table 1 - Whistleblowing Activity 2023/24

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
<u>SCHOOL RELATED</u>				
2 nd May 2023	General allegation that a primary school has gone downhill since the appointment of a new headteacher.	Online submission	An investigation was undertaken by Management and established that generally positive feedback has been received in respect of the operation of the school since the Headteacher's appointment. No further action taken.	3 rd May 2023
22 nd June 2023	It was alleged that a school caretaker was seen buying 4 cans of lager in the shop on the way to work and constantly going back and forth to the car to drink them.	Online submission	Discussion with the Headteacher of the school took place and the Headteacher fed back that there has been no evidence or reported instances of the caretaker drinking or smelling of alcohol whilst in work and on the school premises. No further action taken.	22 nd June 2023
1 st September 2023	It was alleged that a non-teaching school-based member of staff had recently been arrested.	Online submission	The staff member had already made the school aware of the incident. Discussions took place with the Council's	4 th September 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
			Safeguarding Team, with confirmation that the matter could be dealt with by the School. The School re-iterated to the staff member appropriate and expected conduct, provided relevant policies to ensure the individual was fully aware of their responsibilities and a period of monitoring regarding behaviour was put in place (no further issues were reported during the monitoring period).	
<u>NON-SCHOOL RELATED</u>				
1 st April 2023	It was alleged that staff at a community recycling centre were drinking alcohol, taking and selling drugs on site, selling televisions and taking money from commercial builders.	Online submission	The manager reviewed CCTV footage of previous weeks and no evidence to corroborate the allegations were found. Supervisor visits to sites continue to be undertaken as part of arrangements to manage and oversee operations. No further action taken.	7 th April 2023
2 nd April 2023	The following statement was submitted;	Online submission	No further action taken.	2 nd April 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
	Since being relieved of duties on recycling sites, I've made various claims about wrong doing of late. Mostly untrue. I've been angry and won't make anymore claims about site staff.			
16 th May 2023	It was alleged that a driver of a RCT Council van was driving erratically, almost hitting other vehicles.	Online submission	The Service Manager undertook an investigation and, based on information available from the vehicle tracker system, this identified concerns in respect of the standard of driving. Based on the evidence, the driver of the vehicle (employed on an agency basis) was not re-engaged.	23 rd May 2023
10 th June 2023	It was alleged that a Council employee was taking their grandchildren to school using a Council vehicle and in work time.	Online submission	The service manager reviewed vehicle tracker system information and the allegations were not corroborated. The manager made the employee aware of the allegations and no further action was taken.	15 th June 2023
14 th July 2023 and 5 th October 2023	It was alleged that an individual appointed to a Council post did not disclose a personal connection / interest at the time of appointment, as required when completing a	Online submission	An investigation was undertaken and confirmed that the individual had disclosed a personal	18 th July 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
	job application form for a position within the Council, and also the need to improve transparency of operational decision making within this service area.		connection / interest as part of the job application process, and the operational service arrangements in place were found to be appropriate. No further action taken.	
8 th September 2023	Allegations of racist language used by a Council Officer toward a local trader.	Online submission	An investigation was undertaken by the relevant Head of Service. It was established that another Council Officer was also present at the time of the alleged incident and confirmed that no inappropriate behaviour or comments were made. No further action taken.	13 th September 2023
11 th September 2023	It was alleged that a new member of staff was too young to be appointed to a position within the Public Health, Protection and Community Services service area.	Online submission	An investigation was undertaken by the relevant Head of Service, the result of which determined that the allegation was unfounded. No further action taken.	14 th September 2023
5 th September 2023	It was alleged Waste Service employees used inappropriate language when undertaking their duties.	Online submission	An investigation was undertaken by the service manager. Due to insufficient information being provided as part of	8 th September 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
			the whistle-blowing submission, staff members who were alleged to have used inappropriate language could not be identified. As part of the investigation, the service manager spoke to all relevant staff in terms of conduct and behaviour. No further action taken.	
27 th September 2023	An allegation that an employee shared an inappropriate post on their personal facebook profile against an individual who had been found innocent by a Court of Law.	Online submission	The allegation was considered by the relevant Head of Service and coincided with the employee leaving the employment of the Council. No further action taken.	4 th October 2023
11 th October 2023	It was alleged that the creation of specific posts within a service area were unnecessary and represented mis-spending of Council funds.	Online submission	An investigation was undertaken and determined that the posts were approved following consideration of 'need' and confirmation of funding, with the process followed being in line with the Council's agreed Human Resource procedures. No further action taken.	17 th October 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
24 th October 2023	It was alleged that a Waste Services employee used inappropriate language while undertaking their duties.	Online submission	An investigation was undertaken by the Service Manager. The employee concerned admitted this behaviour and indicated that they did not realise a member of the public was nearby. The employee was reminded of their responsibilities in terms of conduct and behaviour. No further action taken.	27 th October 2023
30 th October 2023	It was alleged that a Council employee was convicted of an offence approximately 5 years previously.	Online submission	An investigation was undertaken and no record of the name and date of birth provided as part of the whistle-blowing submission were recorded on the Council's systems. No further action taken.	31 st October 2023
11 th November 2023	It was alleged that staff in a specific service area all leave 15 minutes early on a daily basis.	Online submission	An investigation was undertaken by the service manager and no evidence was found of staff leaving early. No further action taken.	16 th November 2023
27 th November 2023	It was alleged that a Council employee had been making threats to the whistle-blower, had been drink driving and abusing their partner and	Online submission	An investigation was undertaken, and no record of the name and date of birth provided as	27 th November 2023

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
	concern expressed for this family's children.		part of the whistle-blowing submission were recorded on the Council's systems. No further action taken.	
1 st December 2023	It was alleged that a Council employee used inappropriate language in the office.	Online Submission	An investigation was undertaken by the service manager that entailed speaking to two members of staff who were present at the time of the alleged incident. Both staff members confirmed that they did not hear any derogatory comments. No further action taken.	6 th December 2023
5 th December 2023	It was alleged that a Council employee provided false information when registering a death for financial gain.	Online submission	An investigation was undertaken by the service manager and no fraudulent action was identified. No further action taken.	12 th December 2023
5 th February 2024	A submission was received alleging slander and defamation of character by a Council employee against an external contractor.	Online submission	An investigation was undertaken by the relevant Head of Service who met with the complainants and Council employee, with the matter satisfactorily resolved as part of the meeting.	22 nd February 2024

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
			No further action taken.	
20 th February 2024	It was alleged a Council employee was behaving inappropriately in a public house outside of work time, that included references to how their job role within the Council could impact on local traders.	Online submission	An investigation was undertaken by the service manager, the findings from which determined that the employee concerned is in a Council role that has no remit over license traders and no complaints had been received from the business concerned. No further action taken.	23 rd February 2024
26 th February 2024	It was alleged an individual claiming to be a Council employee behaved inappropriately when undertaking a routine check of a hackney carriage.	Online submission	An investigation was undertaken by the service manager, the findings from which determined the allegations to be unfounded i.e. the employee was not working on the date the alleged incident took place. No further action taken.	29 th February 2024
4 th March 2024	It was alleged that an Amgen employee was taking drugs, drinking alcohol in work and taking inappropriate pictures that include the workplace in the background.	On-line submission	An investigation was undertaken, with the service manager meeting with the employee. The employee denied the allegations and volunteered their personal mobile phone to be reviewed by the	13 th March 2024

Date Received	Disclosure Summary	Method Disclosure	Action Taken	Date Completed
			<p>service manager. On examination, no evidence of inappropriate pictures were found and no evidence was identified of the employee consuming alcohol or other substances. No specific action taken in respect of the whistleblowing submission; however, on-going monitoring arrangements in place.</p>	

5. Concluding comments

- 5.1 Whilst all staff are required to follow relevant Policies and Procedures put in place by the Council, unfortunately there are a very small number of instances where some individuals decide to contravene these arrangements.
- 5.2 In such instances, it is necessary that the Council has the appropriate arrangements in place for individuals to report potential serious wrongdoings.
- 5.3 It is difficult to fully ascertain how effective the Council's whistleblowing arrangements are in respect of awareness across all workers, and indeed whether all workers feel comfortable to report potential concerns. However, the fact that whistleblowers have come forward during 2023/24 does indicate a general awareness and a culture whereby staff do feel comfortable to do so.
- 5.4 All whistleblowing referrals have been fully investigated and where appropriate, the necessary action has been taken.
- 5.5 Based upon the information contained within this report, I conclude that overall the Council's whistleblowing arrangements are appropriate.

Richard Evans – Director, Human Resources

Tudalen wag

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2023/24

GOVERNANCE AND AUDIT COMMITTEE 29 th April 2024	AGENDA ITEM NO. 7
REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR – FINANCE, DIGITAL AND FRONTLINE SERVICES	INTERNAL AUDIT CHARTER 2024/25

Author(s): Marc Crumby & Lisa Cumpston

1. PURPOSE OF THE REPORT

1.1 To present to Members the Internal Audit Service Charter for 2024/25.

2. RECOMMENDATION

It is recommended that Members:

2.1 Consider and approve the Internal Audit Service Charter for 2024/25 as attached as Appendix A to this report.

3. REASONS FOR RECOMMENDATION

3.1 To ensure the Governance and Audit Committee has oversight of the purpose, authority and responsibilities of the Council's Internal Audit Service and to ensure conformance with the Public Sector Internal Audit Standards (PSIAS).

4. BACKGROUND INFORMATION

4.1 The Internal Audit Charter is a formal document that defines the purpose, authority and responsibility of Internal Audit activities. The Internal Audit Charter establishes Internal Audit's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of Internal Audit activities.

- 4.2 The Governance and Audit Committee has responsibility to review and approve the Internal Audit Charter in line with its Terms of Reference and the PSIAS.
- 4.3 The PSIAS are applicable to all areas of the United Kingdom public sector and are based on the Chartered Institute of Internal Auditor's (CIIA's) International Professional Practices Framework.
- 4.4 The Internal Audit Service is committed to meeting the requirements set out within the PSIAS Framework and any significant areas of non-conformance will be reported to Governance and Audit Committee.
- 4.5 The Charter is split into the following sections:
- Purpose, Authority and Responsibility;
 - Independence and Objectivity;
 - Proficiency and Due Professional Care; and
 - Quality Assurance and Improvement Programme.
- 4.6 The Charter also has two annexes containing a Glossary of Terms and the Code of Ethics.
- 4.7 The role of the Governance and Audit Committee in relation to Internal Audit are to:
- Oversee its independence, objectivity, performance and professionalism;
 - Support the effectiveness of the internal audit work process; and
 - Promote the effective use of internal audit within the assurance framework.
- 4.8 One of the key roles which demonstrate the Governance and Audit Committee's oversight is the approval of the Internal Audit Service's Internal Audit Charter.

5. INTERNAL AUDIT CHARTER 2024/25

- 5.1 The PSIAS requires the Internal Audit Charter to be reviewed periodically, with final approval residing with the Governance and Audit Committee.
- 5.2 The Internal Audit Service Charter for 2024/25 is attached at Appendix A and defines the purpose, authority and responsibilities of the Internal Audit Service within Rhondda Cynon Taf Council. The Charter has been reviewed and updated, where appropriate, to support the delivery of internal audit services in 2024/25 and ensure it continues to reflect the requirements of the PSIAS. For Members information, the updates incorporated into the Charter are minor in nature and reflect the Internal Audit Service being brought back in-house from April 2024.
- 5.3 Paragraph 4.10 of the Charter relating to External Assessment has also been updated to reflect that a comprehensive and detailed self-assessment of the Regional Internal Audit Service (including the Internal Audit Service for Rhondda Cynon Taf Council) was carried out in 2022 and shared with the external assessors in November 2022. The results of the external assessment

was reported to the Governance and Audit Committee at the meeting held on [4th September 2023](#) and set out full conformance with the PSIAS.

6. EQUALITY AND DIVERSITY IMPLICATIONS / SOCIO-ECONOMIC DUTY

6.1 There are no equality and diversity implications or socio-economic implications as a result of the recommendations set out in the report.

7. CONSULTATION

7.1 There are no consultation implications as a result of the recommendations set out in the report.

8. FINANCIAL IMPLICATION(S)

8.1 An effective Internal Audit Service is a key contributor in ensuring that the Council's assets and interests are properly accounted for and safeguarded. There are no financial implications as a result of the recommendations set out in the report.

9. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

9.1 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2018 as amended from time to time.

10. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT & FIVE WAYS OF WORKING

10.1 The work undertaken by the Internal Audit service will help to ensure that the appropriate internal controls are in place to effectively manage resources and contribute to the delivery of the Council's Corporate Plan.

10.2 The wellbeing goals identified in the Future Generations Act were considered in the preparation of this report. The Sustainable Development Principle, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

11. CONCLUSION

11.1 The Internal Audit Charter is the document that defines the purpose, authority and responsibility of Internal Audit services to be delivered by the Internal Audit Service at Rhondda Cynon Taf Council.

11.2 In line with the PSIAS, the Internal Audit Service has drafted an Internal Audit Charter for Governance and Audit Committee's consideration, and if deemed appropriate, approval for the 2024/25 financial year.

LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

GOVERNANCE & AUDIT COMMITTEE

29th APRIL 2024

ITEM NO. 7

INTERNAL AUDIT CHARTER 2024/25

**REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR –
FINANCE, DIGITAL AND FRONTLINE SERVICES**

Author(s):

Marc Crumbie & Lisa Cumpston



**Internal Audit Charter
2024/25**

**Rhondda Cynon Taf
County Borough Council**

April 2024

Review and Approval of the Internal Audit Charter

This Internal Audit Charter defines the purpose, authority and responsibility of the Internal Audit Service.

The Internal Audit Charter is defined within the Public Sector Internal Audit Standards as follows:

The Internal Audit Charter is a formal document that defines the purpose, authority and responsibility of Internal Audit activities. The Internal Audit Charter establishes Internal Audit's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of Internal Audit activities.

A professional, independent and objective Internal Audit Service is one of the key elements of good governance, as recognised throughout the UK Public Sector.

The purpose of this Internal Audit Service Charter is to define the purpose, authority and responsibilities of the Internal Audit Service for Rhondda Cynon Taf Council.

The Charter establishes the position of internal audit activity within the Council along with reporting lines, authorising access to records, personnel and physical property relevant to the performance of audit work and defines the scope of internal audit activities.

The Head of Internal Audit is responsible for reviewing the Charter and presenting it to the Governance & Audit Committee annually for review and approval.

The Public Sector Internal Audit Standards sets out the Mission of Internal Audit (what internal audit aspires to accomplish within an organisation) and the definition of Internal Auditing.

Mission of Internal Audit:

To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

- A. Within Rhondda Cynon Taf Council, the role of the Board, as defined within the Public Sector Internal Audit Standards, will be the responsibility of the Council's Governance & Audit Committee and any reference made throughout this document relating to the Governance & Audit Committee assumes the responsibilities of the Board as defined and referred to within the Standards.
- B. The Public Sector Internal Audit Standards require that the internal audit charter defines the terms Board, Chief Audit Executive and Senior Management in relation to the work of internal audit. For the purposes of internal audit work the roles are defined as follows:
- Board – The internal audit activity is established and defined by the Board, (hereafter referred to as the Governance & Audit Committee) which has responsibility for overseeing the work of Internal Audit.
 - Chief Audit Executive – The role of the Chief Audit Executive is undertaken by the Head of Internal Audit.
 - Senior Management – Senior Management is defined as those officers designated as Chief Officers as set out in each Council's Constitution.
- C. The Public Sector Internal Audit Standards became effective from the 1st of April 2013 and were updated in March 2017. The Public Sector Internal Audit Standards replaced the CIPFA Code of Practice for Internal Audit in Local Government in the United Kingdom 2006. Conformance with the Standards, the Definition of Internal Auditing and Code of Ethics is mandatory.

The Internal Audit Service is committed to meeting the standards laid down in the Public Sector Internal Audit Standards Framework and any significant areas of non-conformance will be reported to the Governance & Audit Committee.

- D. The Charter is split into the following sections;
1. Purpose, Authority and Responsibility;
 2. Independence and objectivity;
 3. Proficiency and due professional care;
 4. Quality assurance and improvement programme.

1. Purpose, Authority and Responsibility (Standard 1000)

1.1 Internal Audit is an assurance function that primarily provides an independent and objective opinion to management and Members on the control environment comprising risk management, internal control and governance by evaluating its effectiveness in achieving the Council's objectives.

1.2 It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources.

1.3 It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance issues.

1.4 In addition, the other objectives of the function are to:

- Support the Chief Finance Officer in each Council to discharge their Section 151 duties;
- Contribute to and support the organisation with the objective of ensuring the provision of, and promoting the need for, sound financial systems;
- Investigate allegations of fraud or irregularity to help safeguard public funds in consultation with relevant Council Services;
- Support the work of the relevant Governance & Audit Committees; and
- Provide an annual audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

1.5 These objectives will be delivered through maintaining a high quality Internal Audit function that meets the needs of the Council, supporting the Section 151 Officer and the Governance & Audit Committee in discharging their responsibilities and meeting the requirements of the Public Sector Internal Audit Standards.

1.6 Internal Audit is a statutory service. Part 3 of The Accounts and Audit (Wales) Regulations 2018 concerns financial management and internal control. Regulation 5 (responsibility for internal control and financial management) of Part 3 directs that:

'The relevant body must ensure that there is a sound system of internal control which facilitates the effective exercise of that body's functions and which includes:

*Arrangements for the management of risk, and (b)
Adequate and effective financial management.'*

1.7 Regulation 7 (Internal Audit) of Part 3 directs that:

'A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.'

- 1.8 The work of Internal Audit forms part of the assurance framework, however, the existence of Internal Audit does not diminish the responsibility of management to establish systems of internal control to ensure that activities are conducted in a secure, efficient and well-ordered manner.
- 1.9 Section 151 of the Local Government Finance Act 1972 requires every local authority to designate an Officer to be responsible for the proper administration of its financial affairs. In each Council it is the Chief Finance Officer/Head of Finance/Director of Finance or equivalent.

Scope

- 1.10 The scope for Internal Audit work includes the control environment comprising risk management, control and governance.
- 1.11 This effectively means that Internal Audit has the remit to independently review all the Council's operations, resources, services and processes in place to:
- Establish and monitor the achievement of Council objectives;
 - Identify, assess and manage the risks to achieving the Council's objectives;
 - Facilitate policy and decision making;
 - Ensure the economical, effective and efficient use of resources;
 - Ensure compliance with established policies, procedures, laws and regulations;
 - Safeguard assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption; and
 - Ensure the integrity and reliability of information, accounts and data, including internal and external reporting.
- 1.12 All the Council's activities, funded from whatever source, and indeed the entire control environment fall within the remit of Internal Audit.
- 1.13 Internal Audit will consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that management have taken all necessary steps to achieve these objectives.
- 1.14 The scope of Internal Audit work should cover all operational and management controls and should not be restricted to the audit of systems and controls necessary to form an opinion on the financial statements. This does not imply that all systems will necessarily be reviewed, but that all will be included in the audit needs assessment and hence considered for review following the assessment of risk. The Internal Audit activity is free from interference in determining the scope of internal auditing, performing work and communicating results.
- 1.15 It is not the remit of Internal Audit to challenge the appropriateness of Policy decisions. However, Internal Audit is required to examine the management

arrangements of the Council by which such decisions are made, monitored and reviewed.

1.16 The Public Sector Internal Audit Standards provide the following definitions for assurance and consultancy work:

- Assurance Services
An objective examination of evidence for the purpose of providing an independent assessment on **governance, risk management and internal control** for the organisation. Examples may include financial, performance, compliance, system security and due diligence engagements. **This work will usually result in an opinion** being provided. (These Services may also be provided to other parties and organisations).
- Consulting Services
Advisory and related client service activities, the nature and scope of which are agreed with the client, are intended to add value and improve an organisation's **governance, risk management and internal control** without the Internal Auditor assuming management responsibility. Examples include counsel, advice, facilitation and training. The nature of Consulting Services provided includes acting as a 'critical friend' on Project Boards. This work **will not normally result in an opinion** being provided. (These Services may also be provided to other parties and organisations).

1.17 The core aim of the work undertaken is to establish a risk based annual Internal Audit Plan that is balanced and covers the control environment of the Council as far as is practicable. In order to undertake a balanced workload, Internal Audit plans to complete a mix of assurance and consultancy work, the outcomes of which contribute to the Internal Audit Annual Report where it concludes with an opinion on the Council's overall risk, governance and control environment. The Head of Internal Audit should share information, coordinate activities and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts.

1.18 Internal Audit has right of access to all of the Council's records, information and assets that it considers necessary to fulfil its responsibilities, including those of partner organisations. Internal Audit staff shall have unrestricted access to all Council activities and records (whether manual or computerised systems), personnel, cash, stores, other assets and premises, including those of partner organisations and have authority to obtain such information and explanations as considered necessary to fulfil Internal Audit's responsibilities.

Rights of Access

1.19 All staff are required to give complete co-operation to Internal Audit staff to enable the undertaking of an audit.

1.20 All partners/agents contracted to provide services on the Council's behalf are also required to co-operate with Internal Audit staff and make available all necessary information. Rights of access to other bodies funded by the Council should be set out in conditions of funding or contract documents.

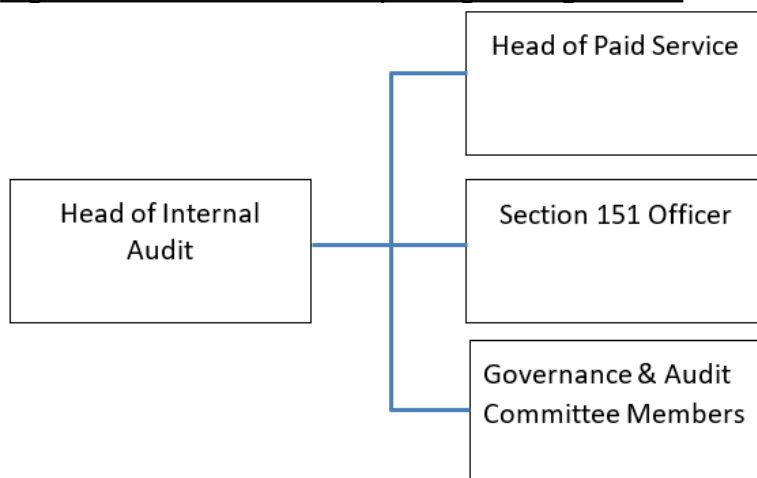
2. Independence and Objectivity (Standard 1100)

2.1 The main determinant of the effectiveness of Internal Audit is that it is seen to be independent and that Internal Auditors must be objective in performing their work. To ensure this, Internal Audit operates within a framework that allows:

- The Head of Internal Audit has direct access to the Chief Executive, the Section 151 Officer and Monitoring Officer;
- Unrestricted access to Directors, Heads of Service, Managers and Staff;
- Unrestricted access to Members (including the Leader, Cabinet Members and Governance & Audit Committee);
- Unrestricted access to Audit Wales (i.e. the Council's External Auditor);
- Reporting in its own name; and
- Internal Audit is free from interference when determining the scope of audit reviews, performing the work and communicating the results.

2.2 This is achieved through a reporting relationship in each Council as shown in Figure 1 below:

Figure 1 – Internal Audit reporting arrangements



Section 151 Officer

2.3 The Section 151 Officer has overall responsibility for the proper administration of the Council's financial affairs. Internal Audit assists the Officer by providing an opinion on the overall control environment and by regular assurance testing of the key financial systems.

Governance & Audit Committee

2.4 The Council operates a Governance & Audit Committee that meets on a cyclical basis. It monitors the performance of Internal Audit in relation to productivity, efficiency and quality. It receives regular reports from Internal Audit including

progress in delivering the Annual Audit Plan and is attended by the Head of Internal Audit as well as Officers from the Council.

2.5 In addition, the Governance & Audit Committee receives the Internal Audit Annual Report that provides a summary of all assurance and consultancy work undertaken and concludes by giving an opinion on the overall control environment within the Council. If an unfavourable annual internal audit opinion is issued, the reasons to support this will be stated within the Internal Audit Annual Report.

2.6 The Head of Internal Audit has unrestricted access to the Chair of Governance & Audit Committee.

Senior Management

2.7 Each Council is divided into various Services and it is the role of the Chief Executive and each Director, Head of Service or equivalent to ensure delivery and operation of the service areas falling within their remit.

Relationships with key stakeholders and Service Managers

2.8 The Internal Audit Service develops constructive working relationships with Managers at all levels within the Council in terms of:

- Planning work;
- Carrying out audit assignments; and
- Agreeing action plans arising from the work undertaken.

2.9 Whilst maintaining its independence, the Internal Audit Service recognises that it must work with Managers to agree improvements that are deemed necessary.

External Auditors

2.10 The aim of the relationship between internal and external auditors is to achieve mutual recognition and respect, leading to a joint improvement in performance and to avoid, wherever possible, duplication of work.

2.11 The Head of Internal Audit liaises regularly with Audit Wales to consult on audit plans, discuss matters of mutual interest and to seek opportunities for co-operation in the conduct of audit work.

Elected Members

2.12 The Head of Internal Audit will aim to have sound working relationships and channels of communication with Elected Members and in particular, Governance & Audit Committee, Cabinet and Scrutiny Committees.

Internal Audit Standards

2.13 There is a statutory requirement for Internal Audit to work in accordance with the "proper audit practices". These are set out in the Public Sector Internal Audit Standards (PSIAS) which the Chartered Institute of Public Finance and Accountancy (CIPFA) developed in collaboration with the Chartered Institute of

Internal Auditors (CIIA) and which came into force on the 1st April 2013 and updated in March 2017.

2.14 Internal Audit Staff will:

- Comply with relevant auditing standards;
- Comply and promote compliance throughout the Council with all Council rules and policies;
- Be expected at all times to adopt a professional, reliable, independent and innovative approach to their work; and
- It is essential that Internal Audit staff are seen to be impartial. All Internal Audit staff are required to complete an annual declaration of their interests and must be kept up to date. This is reviewed as part of the annual appraisal and is in line with professional ethics. The Head of Internal Audit is responsible for ensuring that audit staff are not assigned to operational areas or investigations that could compromise their independence (including previous and / or secondary employment elsewhere in the relevant Council or organisation being audited).

2.15 The Internal Audit Service has adopted the CIIA's Code of Ethics. Where members of Internal Audit have attained membership with other professional bodies such as: CIPFA or the Institute of Chartered Accountants in England and Wales (ICAEW), those officers must also comply with their relevant bodies' ethical requirements.

2.16 Each member of the Team will receive a copy of the Code of Ethics (included at Annex 2) and sign up to an annual declaration to confirm that they will work in compliance with the Code of Ethics as well as the Council's standards and policies such as the Codes of Conduct. Where potential areas of conflict may arise during the year, the auditor will also be required to disclose this. It is critical that all Auditors maintain high standards of integrity, independence, objectivity, confidentiality and competence.

2.17 In addition to the Code of Ethics staff must comply with the Seven Principles of Public Life and Rhondda Cynon Taf Council's Code of Corporate Governance which are referred to in Annex 3 – Additional Requirements.

3. Proficiency and Due Professional Care (standard 1200)

3.1 Directors, Heads of Service and Service Managers are responsible for ensuring that internal control arrangements are sufficient to address the risks facing their Service including the risk of fraud and corruption.

3.2 The Head of Internal Audit is required to manage the provision of an Internal Audit Service which will include reviewing the systems of internal control operating throughout the Council, and will adopt a combination of system based, risk based, regularity, computer and contract audit approaches in addition to the investigation of fraud.

3.3 In discharge of this duty, the Head of Internal Audit will:

- Prepare an annual risk-based audit plan for approval by the Governance & Audit Committee; and
- The annual plan will be regarded as flexible and may be revised to reflect changing services and risk assessments; elements of the annual plan are also based on items within the Council's Strategic Risk Register.

Resources and Proficiency

3.4 For the Internal Audit Service to fulfil its responsibilities, the service must be appropriately staffed in terms of numbers, professional qualifications, skills and experience. Resources must be effectively developed and deployed to achieve the approved risk-based plan. The Head of Internal Audit is responsible for ensuring that there is access to the full range of knowledge, skills, qualifications and experience to deliver the audit plan and meet the requirements of the PSIAS.

3.5 Each job role within the Internal Audit Service structure details the prerequisite skills and competencies required for that role and these will be assessed annually in line with Council policy and the PSIAS. Any development and training plans will be regularly reviewed, monitored and agreed with officers.

3.6 All Auditors are also required to maintain a record of their continual professional development in line with their professional body.

Due Professional Care

3.7 Internal Auditors must exercise due professional care by considering the:

- Extent of work needed to achieve the assignment objectives;
- Relative complexity, materiality or significance of matters to which assurance procedures are applied;
- Adequacy and effectiveness of governance, risk management and control processes;
- Probability of significant error, fraud, or non-compliance;
- Cost of assurance in relation to potential benefits; and
- Considering various data analysis techniques and being alert to significant risks that may affect the objectives.

Relationships

3.8 All stakeholders will be treated with respect, courtesy, politeness and professionalism. Any confidential or sensitive issues raised with or reported to Internal Audit staff will be dealt with in an appropriate manner.

Internal – Our main contacts are with:

- Elected Members;
- Chief Officers (as defined in the Council's Constitution);
- Corporate Directors and Section 151 Officer;
- Heads of Service and Headteachers;

- Group Managers / Operational Managers and line supervisors;
- Front line employees delivering services to the public; and
- Back office support staff, in particular Financial Services, Legal Services, ICT and HR.

External – Our main contacts are with:

- The Council's External Auditors.
- Various Government Agencies and Inspectorates.

4. Quality Assurance and Improvement Programme (Standard 1300)

- 4.1 To enable the Head of Internal Audit to assess Internal Audit activities with conformance to the PSIAS and to aid in the annual assessment of the Internal Audit Service's efficiency and effectiveness and identify opportunities for improvement, a Quality Improvement and Management Programme (QIMP) has been developed.
- 4.2 The QIMP includes both internal and external assessments in accordance with the Standards.
- 4.3 Assessment against QIMP forms part of the annual assessment of the effectiveness of internal audit (as contained within the Head of Internal Audit's Annual Opinion Report) which is presented to the Governance & Audit Committee.
- 4.4 Where there are instances of non-conformance to the PSIAS this will be reported to the Governance & Audit Committee and any significant deviations being detailed within the Annual Governance Statement.

Internal Assessment

- 4.5 All Auditors have access to up to date business processes, working instructions, the Internal Audit Charter, Council policies, the PSIAS, journals, publications and other relevant articles and electronic training material and websites. Where staff are members of bodies such as CIPFA and/or CIIA further guidance is available.
- 4.6 To maintain quality, work is allocated to staff with appropriate skills, competence and experience. All levels of staff are supervised. Work is monitored for progress, assessed for quality and to allow for coaching and mentoring.
- 4.7 Targets are set for individual auditors (such as completion of an audit within a set number of days) as well as for the team. Updates on performance of the Internal Audit Service will be reported to the Governance & Audit Committee throughout each Municipal year, in accordance with their Terms of reference.
- 4.8 In addition to the QIMP, progress made against the annual audit plan and any emerging issues (i.e. fraud risks or governance issues) are reported regularly to the Governance & Audit Committee.

- 4.9 Ongoing assessment of individuals is carried out through regular on-going reviews, one to one meetings, feedback from clients via the Client Satisfaction Surveys and formally in the annual personal development review process.

External Assessment

- 4.10 In compliance with the PSIAS, external assessment will be carried out once every five years by a qualified, independent assessor or assessment team from outside of the Council. A comprehensive and detailed self-assessment was carried out in 2022 and shared with external assessors in November 2022. The results of the external assessment of the Regional Internal Audit Service (including the Internal Audit Service for Rhondda Cynon Taf Council) were shared with Governance and Audit Committee at the meeting held on 4th September 2023.

Annex 1 - Glossary of Terms

Charter

The internal audit charter is a formal document that defines the internal audit activity's purpose, authority and responsibility. The internal audit charter establishes the internal audit activity's position within the organisation; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Chief Audit Executive

Chief audit executive describes the role of a person in a senior position responsible for effectively managing the internal audit activity in accordance with the internal audit charter and the mandatory elements of the International Professional Practices Framework. The chief audit executive or others reporting to the chief audit executive will have appropriate professional certifications and qualifications. The specific job title and/or responsibilities of the chief audit executive may vary across organisations. In the context of the Internal Audit Service this is the Head of Internal Audit.

Code of Ethics

The Code of Ethics of the Chartered Institute of Internal Auditors (CIIA) are Principles relevant to the profession and practice of internal auditing and Rules of Conduct that describe behaviour expected of internal auditors. The Code of Ethics applies to both parties and entities that provide internal audit services.

The purpose of the Code of Ethics is to promote an ethical culture in the global profession of internal auditing.

Compliance

Adherence to policies, plans, procedures, laws, regulations, contracts, or other requirements.

Conflict of Interest

Any relationship that is, or appears to be, not in the best interest of the organisation. A conflict of interest would prejudice an individual's ability to perform his or her duties and responsibilities objectively.

Control

Any action taken by management, the board and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved. Management plans, organises and directs the performance of sufficient actions to provide reasonable assurance that objectives and goals will be achieved.

Control Environment

The control environment provides the discipline and structure for the achievement of the primary objectives of the system of internal control. The control environment includes the following elements:

- Integrity and ethical values;

- Management's philosophy and operating style;
- Organisational structure;
- Assignment of authority and responsibility;
- Human resource policies and practices; and
- Competence of personnel.

Fraud

Any illegal act characterised by deceit, concealment or violation of trust. These acts are not dependent upon the threat of violence or physical force. Frauds are perpetrated by parties and organisations to obtain money, property or services; to avoid payment or loss of services; or to secure personal or business advantage.

Governance

The combination of processes and structures implemented by the board to inform, direct, manage and monitor the activities of the organisation toward the achievement of its objectives.

Public sector definition: Governance Statement

The mechanism by which an organisation publicly reports on its governance arrangements each year.

Independence

The freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner.

Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Overall Opinion

The rating, conclusion and/or other description of results provided by the chief audit executive addressing, at a broad level, governance, risk management and/or control processes of the organisation. An overall opinion is the professional judgement of the chief audit executive based on the results of a number of individual engagements and other activities for a specific time interval.

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Risk Appetite

The level of risk that an organisation is willing to accept.

Risk Management

A process to identify, assess, manage and control potential events or situations to provide reasonable assurance regarding the achievement of the organisation's objectives.

Annex 2 - Code of Ethics

Public sector requirement

Internal Auditors in UK public sector organisations (as set out in the Applicability Section) must conform to the Code of Ethics as set out below. If individual Internal Auditors have membership of another professional body then he or she must also comply with the relevant requirements of that body. The Code of Ethics promote an ethical and professional culture. It does not supersede or replace Internal Auditors' own professional bodies Code of Ethics or those of employing organisations.

The purpose of The Institute of Internal Auditor's Code of Ethics is to promote an ethical culture in the profession of Internal Auditing. A Code of Ethics is necessary and appropriate for the profession of Internal Auditing, founded as it is on the trust placed in its objective assurance about risk management, control and governance.

The Institute's Code of Ethics extends beyond the definition of Internal Auditing to include two essential components:

Components

1. Principles that are relevant to the profession and practice of Internal Auditing; and
2. Rules of Conduct that describe behaviour norms expected of Internal Auditors.

These rules are an aid to interpreting the Principles into practical applications and are intended to guide the ethical conduct of Internal Auditors.

The Code of Ethics provides guidance to Internal Auditors serving others. 'Internal Auditors' refers to Institute members and those who provide Internal Auditing services within the definition of Internal Auditing.

Applicability and Enforcement

This Code of Ethics applies to both individuals and entities that provide Internal Auditing services. For Institute members, breaches of the Code of Ethics will be evaluated and administered according to The Institute's Disciplinary Procedures. The fact that a particular conduct is not mentioned in the Rules of Conduct does not prevent it from being unacceptable or discreditable and therefore, the member liable to disciplinary action.

Public sector interpretation

The 'Institute' here refers to the Institute of Internal Auditors. Disciplinary procedures of other professional bodies and employing organisations may apply to breaches of this Code of Ethics.

1. Integrity

Principle

The integrity of Internal Auditors establishes trust and thus provides the basis for reliance on their judgement.

Rules of Conduct

Internal Auditors:

- 1.1 Shall perform their work with honesty, diligence and responsibility.
- 1.2 Shall observe the law and make disclosures expected by the law and the profession.
- 1.3 Shall not knowingly be a party to any illegal activity, or engage in acts that are discreditable to the profession of Internal Auditing or to the organisation.
- 1.4 Shall respect and contribute to the legitimate and ethical objectives of the organisation.

2. Objectivity

Principle

Internal Auditors exhibit the highest level of professional objectivity in gathering, evaluating and communicating information about the activity or process being examined.

Internal Auditors make a balanced assessment of all the relevant circumstances and are not unduly influenced by their own interests or by others in forming judgements.

Rules of Conduct

Internal Auditors:

- 2.1 Shall not participate in any activity or relationship that may impair or be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the organisation.
- 2.2 Shall not accept anything that may impair or be presumed to impair their professional judgement.
- 2.3 Shall disclose all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

3. Confidentiality

Principle

Internal Auditors respect the value and ownership of information they receive and do not disclose information without appropriate authority unless there is a legal or professional obligation to do so.

Rules of Conduct

Internal Auditors:

- 3.1 Shall be prudent in the use and protection of information acquired in the course of their duties.
- 3.2 Shall not use information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the organisation.

4. Competency

Principle

Internal Auditors apply the knowledge, skills and experience needed in the performance of Internal Auditing services.

Rules of Conduct

Internal Auditors:

- 4.1 Shall engage only in those services for which they have the necessary knowledge, skills and experience.
- 4.2 Shall perform Internal Auditing services in accordance with the International Standards for the Professional Practice of Internal Auditing.
- 4.3 Shall continually improve their proficiency, effectiveness and quality of their services.

Annex 3 – Additional Requirements

In addition to the Code of Ethics staff must comply with the **Seven Principles of Public Life** and **Rhondda Cynon Taf Council’s Code of Corporate Governance**.

The Seven Principles of Public Life (also known as the Nolan Principles) apply to anyone who works as a public office-holder. This includes all those who are elected or appointed to public office, nationally and locally, and **all people appointed to work in the Civil Service, local government, the police, courts and probation services, non-departmental public bodies (NDPBs), and in the health, education, social and care services. All public office-holders are both servants of the public and stewards of public resources. The principles also apply to all those in other sectors delivering public services.**

1.1 Selflessness

Holders of public office should act solely in terms of the public interest.

1.2 Integrity

Holders of public office must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships.

1.3 Objectivity

Holders of public office must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias.

1.4 Accountability

Holders of public office are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this.

1.5 Openness

Holders of public office should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing.

1.6 Honesty

Holders of public office should be truthful.

1.7 Leadership

Holders of public office should exhibit these principles in their own behaviour and treat others with respect. They should actively promote and robustly support the principles and challenge poor behaviour wherever it occurs.

More information is available via this link:

www.gov.uk/government/publications/the-7-principles-of-public-life/the-7-principles-of-public-life--2

Rhondda Cynon Taf Council - Code of Corporate Governance

Staff also need to be aware of and comply with the Council's Code of Corporate Governance. Below is a link to the document:

<https://www.rctcbc.gov.uk/EN/Council/Governance/RelatedDocuments/LocalCodeofCorporateGovernance.pdf>

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2023/24

GOVERNANCE AND AUDIT COMMITTEE 29th April 2024	AGENDA ITEM NO. 8
REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR – FINANCE, DIGITAL AND FRONTLINE SERVICES	DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

Author(s): Marc Crumby & Lisa Cumpston

1. PURPOSE OF THE REPORT

- 1.1 To provide Members of the Governance and Audit Committee with the draft Risk Based Internal Audit Plan for 2024/25.

2. RECOMMENDATIONS

- 2.1 It is recommended that Members approve the Risk Based Internal Audit Plan for 2024/25 (Appendix A).

3. REASONS FOR RECOMMENDATIONS

- 3.1 To keep the Governance and Audit Committee informed and to approve the draft Risk Based Internal Audit Plan for 2024/25 in conformance with the Public Sector Internal Audit Standards and the Committee's Terms of Reference.

4. BACKGROUND

- 4.1 The United Kingdom Public Sector Internal Audit Standards (Performance Standard '2010 Planning') provides the framework within which an audit plan should be compiled.
- 4.2 In line with the Public Sector Internal Audit Standards the Head of Internal Audit must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organisation's goals.
- 4.3 Internal Audit's Charter provides the methodology by which the annual plan is compiled.

- 4.4 Information and areas taken into account when compiling the draft Risk Based Internal Audit Plan are:
- Strategic Risk Register.
 - Corporate Plan.
 - Core Financial Systems.
 - Service Delivery Plans and Service Self Evaluations.
 - Results of discussions with the Senior Leadership Team, including the Chief Executive, Section 151 Officer and other senior officers as necessary.
 - Grant Claims that require Internal Audit certification.
 - Follow-up reviews requested by the Governance & Audit Committee.
 - Audit reviews carried forward from the previous audit plan.
 - Recommendations from External Inspectors / Regulators,
- 4.5 Whilst the Public Sector Internal Audit Standards require a risk-based audit plan (achieved via taking into account the Strategic Risk Register & Corporate Plan, along with discussions with relevant Officers to target resources), the Standards also require an audit plan to cover the Council's overall control environment as far as practicable. By taking into account the sources of information noted in 4.4 above, this supports Internal Audit (and the Governance & Audit Committee) to achieve the following:
- Conformance with the Public Sector Internal Audit Standards in compiling the draft Risk Based Internal Audit Plan for 2024/25.
 - Enabling Governance & Audit Committee to monitor the adequacy of the risk management framework and the associated control environment of the Council for 2024/25 based on the audit reviews set out in the draft Risk Based Internal Audit Plan.
 - Enables Internal Audit to form an opinion on the overall control environment for 2024/25 (presented as the Head of Internal Audit's Annual Opinion).
- 4.6 To ensure the Internal Audit Service has sufficient resources available to provide the necessary assurance, an Audit Needs Assessment was undertaken in consultation with the Council's Section 151 Officer as required by section '2030 Resource Management' of the Public Sector Internal Audit Standards. The outcome of this exercise has confirmed the Internal Audit Service will have adequate resources available during the forthcoming financial year to deliver an end-of-year audit opinion. A summary setting out how the total number of auditor days available has been calculated is provided at Appendix B. Appendices C and D show how and where these days are proposed to be allocated.
- 4.7 The draft Risk Based Internal Audit Plan contains 10 reviews that are proposed to be carried forward from the 2023/24 Audit Plan and these have been highlighted with the 'C/F' prefix within Appendix A, for ease for reference.

4.8 The draft Risk Based Internal Audit Plan is flexible to allow for changing circumstances and events that may occur, such as requests to respond to new issues that may arise.

4.9 The draft Risk Based Internal Audit Plan is attached at **Appendix A** and provides information that shows the 'source' from where the audit originated.

5. EQUALITY AND DIVERSITY IMPLICATIONS AND SOCIO-ECONOMIC DUTY

5.1 There are no equality and diversity or socio-economic duty implications as a result of the recommendations set out in the report.

6. CONSULTATION

6.1 There are no consultation implications as a result of the recommendations set out in the report.

7. WELSH LANGUAGE

7.1 There are no Welsh language implications as a result of the recommendations set out in the report.

8. FINANCIAL IMPLICATION(S)

8.1 There are no financial implications as a result of the recommendations set out in the report.

9. LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

9.1 The provision of an adequate and effective Internal Audit function is a legal requirement under the Accounts and Audit (Wales) Regulations 2018 as amended from time to time.

9.2 Regulation 7 (Internal Audit) of Part 3 of the 2018 Regulations directs that: "*A relevant body must maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control.*"

10. LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELLBEING OF FUTURE GENERATIONS ACT THE COUNCIL'S CORPORATE PLAN PRIORITIES

10.1 The work undertaken by the Internal Audit Service will help to ensure that the appropriate internal controls are in place to effectively manage resources and deliver the Council's Corporate plan.

10.2 The wellbeing goals identified in the Future Generations Act were considered in the preparation of this report. The Sustainable Development Principle, in particular Prevention, can be applied to the systematic reviews undertaken in order to provide assurance that risks to the achievement of objectives are being managed.

11. CONCLUSION

- 11.1 The draft Risk Based Internal Audit Plan 2024/25 has been compiled in conformance with the Public Sector Internal Audit Standards and the Audit Charter.
- 11.2 The outcome of the Audit Needs Assessment, undertaken in consultation with the Council's S151 Officer, has confirmed the Internal Audit Service will have adequate resources available during the forthcoming financial year to deliver an annual audit opinion for 2024/25.
- 11.3 The Council's Governance & Audit Committee, in line with its Terms of Reference, are requested to review the draft Risk Based Internal Audit Plan for 2024/25 and, if deemed appropriate, approve it for delivery during the forthcoming financial year.

LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

GOVERNANCE & AUDIT COMMITTEE

29th APRIL 2024

ITEM NO. 8

DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

REPORT OF THE DEPUTY CHIEF EXECUTIVE AND GROUP DIRECTOR –
FINANCE, DIGITAL AND FRONTLINE SERVICES

Author(s):
Marc Crumbie & Lisa Cumpston

APPENDIX A – DRAFT RISK BASED INTERNAL AUDIT PLAN 2024/25

	OUTLINE SCOPE	RISK / PRIORITY	DAYS	TYPE OF WORK	SOURCE FROM WHICH THE AUDIT HAS BEEN IDENTIFIED / REASON FOR INCLUSION
CHIEF EXECUTIVE					
HUMAN RESOURCES					
PURCHASE CARD EXPENDITURE C/F	To undertake a review of the Council's Purchase Card expenditure paying particular attention to areas of high total spend, significant numbers of transactions and provide assurance to Management on the controls in place.	HIGH	20	ASSURANCE	CORE FINANCIAL SYSTEM
LEAVERS NOTIFICATION PROCESSES	To review the process in place for the notification of leavers by schools and service areas to Human Resources and the arrangements in place for providing Payroll and ICT with updated information to allow for the closure of email and access to accounts and return of Council equipment	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ATTENDANCE & SICKNESS RECORDING C/F	To review the accuracy, timeliness of recording and reporting of sickness absence information, and ensure that processes are compliant with Council Policy and are being consistently followed. This review will also examine the arrangements in place across the Council for training and awareness raising of new HR Policies and the mechanisms in place for signposting staff and managers to Council guidance	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PROCUREMENT REVIEW	To review the Procurement information system including access requirements, access security controls and administrator accounts. This review will establish the process for evidencing tenders received and timelines of receipt on the system, and establish how evidence of changes made are logged/reported as assurance to management that the robustness of the system supports and evidences the tendering process	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PAYROLL (ITRENT)	To undertake a review of the Payroll system and provide assurance to Management on the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
CORPORATE ESTATES					
ASSET MANAGEMENT & CORPORATE ASSET MANAGEMENT PLAN C/F	To review the new draft Corporate Asset Management Plan and provide Management assurance prior to its presentation to the Senior Leadership Team and approval by the relevant Committee	HIGH	15	ASSURANCE	CORPORATE PLAN PRIORITY
CARBON NEUTRAL	To review the Council's Carbon Reduction Strategy and ensure that the outlined approach is aligned to national requirements	HIGH	15	ASSURANCE	CORPORATE PLAN PRIORITY
PROSPERITY & DEVELOPMENT					
SHARED PROSPERITY FUND	To ensure that any external funding is being spent in compliance with the specific criteria as well as in compliance with the Council's Financial & Contract Procedure Rules	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LEGAL SERVICES					
INSURANCE	To provide assurance that there is a mechanism in place to include any additions and removals to allow the level of insurance cover across Service Areas to be accurately assessed.	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
			TOTAL DAYS: CHIEF EXECUTIVE	145	
FINANCE, DIGITAL & FRONTLINE SERVICES					
FRONTLINE SERVICES					
FLEET MANAGEMENT C/F	To review compliance with the Council's 'O' license.	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
WEIGHBRIDGE ARRANGEMENTS	To review the operational and reporting arrangements in place for use of the weighbridge at Council depots and provide assurance to management that the process is working appropriately and weight/loads are adequately monitored	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TRADE WASTE	To review the impact to the Council on the new legislative changes in Wales that mandate all workplaces to separate recycling from general waste and review the procedures in place to administer the new process	HIGH	15	ASSURANCE	STRATEGIC RISK REGISTER
HIGHWAYS TRANSFER OF WASTE - FOLLOW UP	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	HIGH	10	ASSURANCE	FOLLOW UP
INFRASTRUCTURE ASSET MANAGEMENT - TIP & CULVERT SAFETY INSPECTIONS & REPORTING	To review the inspection process and provide assurance that inspections are undertaken in a timely manner and in accordance with agreed timescales and statutory requirements	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
FUEL USAGE, CONTROL & MONITORING	The controls surrounding the purchase, storage, access, issue and recharging of fuel at Council Depots are robust and consumption is appropriately controlled by Service Managers	HIGH	15	ASSURANCE	ANTI-FRAUD, BRIBERY & CORRUPTION
FINANCE & DIGITAL SERVICES					
ICT AUDIT	In consultation with ICT, system reviews will be undertaken across Directorates to ensure robust controls are in place and operating effectively to minimise the threat of cyber crime	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
GENERAL LEDGER / MAIN	A review of the core financial system.	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM

ACCOUNTING SYSTEM					
TAXATION (VAT)	To undertake a review of the Taxation (VAT) system and provide assurance to Management of the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
PENSIONS	To undertake a review of the Pensions system and provide assurance to Management of the controls in place	HIGH	15	ASSURANCE	CORE FINANCIAL SYSTEM
TOTAL DAYS: FINANCE, DIGITAL & FRONTLINE SERVICES			155		
SOCIAL SERVICES					
SINGLE POINT OF ACCESS C/F	To undertake a review of the process from First Response to Single Point of Access and assess the operational arrangements in place. Also provide assurance that information and advice is readily available through the Council's website and signposting	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ADULT CARE & SUPPORT SERVICES C/F	To review the arrangements for waiting lists, referrals, duty, long term planning and reporting arrangements in respect of Adult Care and Support Services and assess the impact of the service remodelling	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
SPECIALIST PLACEMENTS - ADULTS	To undertake a review of the process in place for the specialist placement of adults including placement allocation, partner contribution arrangements and the value for money arrangements	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CONTRACT MANAGEMENT PLACEMENTS	To undertake a review of the controls and process in place in respect of Contract Management Placements and provide assurance to Management that these are effective and subject to regular review	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
WELSH COMMUNITY CARE INFORMATION SYSTEM	To review the governance arrangements for the replacement of the WCCIS system and provide assurance that due process has been followed for the introduction and project management of a new system	HIGH	2	CONSULTANCY	OVERALL CONTROL ENVIRONMENT
REFERRALS TO CHILDREN'S SOCIAL CARE C/F	To review the process in place for referrals to Children's Social Care and the arrangements in place for management of the prioritisation of referrals, assessment of need, waiting lists and escalation/reporting arrangements	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TOTAL DAYS: SOCIAL SERVICES			97		
PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES					
LLWYDCOED CREMATORIUM	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place. This annual review also informs the Annual Governance Statement and certification of the Small Bodies Return	LOW	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LEISURE SERVICES - INCOME COLLECTION	To verify that appropriate controls are in place for the collection, recording and reconciliation of online collections and physical cash received. This review will verify that all income is collected and recorded correctly, reconciled to bookings and the controls surrounding the raising of invoices for block bookings are robust	MEDIUM	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
USE OF TEMPORARY ACCOMMODATION	To provide assurance that the processes in place for the allocation, recording, monitoring, reconciliation and review of the use of temporary accommodation are robust, voids are appropriately managed and that value for money is obtained for ongoing long term placements	HIGH	20	ASSURANCE	STRATEGIC RISK REGISTER
TOTAL DAYS: PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES			50		
EDUCATION & INCLUSION SERVICES					
GRANT CERTIFICATIONS					
RCT - REGIONAL CONSORTIA SCHOOL IMPROVEMENT GRANT (RCSIG)	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with	HIGH	10	ASSURANCE	GRANT CERTIFICATION
ATTENDANCE & WELLBEING SERVICE					
ATTENDANCE & EXCLUSIONS C/F	To select a sample of schools and provide assurance that the Council's Policy in respect of attendance and exclusions is being followed	HIGH	15	ASSURANCE	STRATEGIC RISK REGISTER
21ST CENTURY SCHOOLS, TRANSFORMATION & DATA					
FREE SCHOOL MEALS RECORDING IN SCHOOLS	To provide assurance that accurate processes are in place for the identification of a free school meal according to whether it is a 'true' meal or transitionally protected. This assurance is required as the correct classification impacts the revenue support grant, pupil development grant and other processes	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
INCLUSION SERVICE					
ADDITIONAL LEARNING NEEDS - IMPLEMENTATION OF THE REDUCED TIMETABLE POLICY C/F	To provide assurance that effective arrangements are in place to monitor and evaluate additional learning needs services, with specific reference to the implementation of the Reduced Timetable Policy	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
SPECIAL SCHOOLS					
SPECIAL SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PRIMARY SCHOOLS					
YGG BRONLLWYN	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
YGG CASTELLAU	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk	MEDIUM	6	ASSURANCE	OVERALL CONTROL

	management arrangements in place at the school				ENVIRONMENT
YGG LLANTRISANT	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ST MICHAEL'S RC PRIMARY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
TON PENTRE INFANTS SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ABERDARE TOWN CHURCH IN WALES PRIMARY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CWMCLYDACH PRIMARY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
DARRAN PARK PRIMARY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
LLWYDCOED PRIMARY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
OUR LADY'S RC PRIMARY	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	MEDIUM	6	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PRIMARY SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL & REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
SECONDARY / ALL THROUGH SCHOOLS					
ST JOHN BAPTIST CHURCH IN WALES SCHOOL C/F	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
PORTH COMMUNITY SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CARDINAL NEWMAN RC SCHOOL	To provide assurance on the adequacy and effectiveness of the internal control, governance and risk management arrangements in place at the school	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
YSGOL GYFUN RHYDYWAUN - FOLLOW UP	To undertake a follow up review and provide assurance that all recommendations contained within the previous audit report have been fully implemented	HIGH	10	ASSURANCE	FOLLOW UP
SECONDARY / ALL THROUGH SCHOOL SELF ASSESSMENT PROGRAMME & ANNUAL REPORT	To issue an updated self assessment toolkit to schools and collate information/prepare the annual report relating to the self assessment process	MEDIUM	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
			TOTAL DAYS: EDUCATION & INCLUSION SERVICES	205	
CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS					
EMERGENCY PLANNING ARRANGEMENTS	To provide assurance over the Council's emergency planning and horizon scanning processes in place and establish how prepared the Council is in respect of issues that could potentially arise relating to supply chains, fuel shortages, energy costs etc. Assurance on the ongoing monitoring arrangements in place	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ANTI FRAUD. BRIBERY & CORRUPTION C/F	To undertake proactive work at the request of Management in respect of anti fraud, bribery & corruption	HIGH	15	CONSULTANCY	FRAUD RISK ASSESSMENT
CORPORATE SAFEGUARDING	The Council's Safeguarding Policy sets out the Council's duty and commitment to safeguard adults and children at risk and aims to ensure that effective practices are in place throughout the Council and its commissioned services. This review will focus on compliance of the statutory legislation	HIGH	2	CONSULTANCY	OVERALL CONTROL ENVIRONMENT
SECURITY & ACCESS TO COUNCIL BUILDINGS	To undertake a review of the Council's arrangements for the security and access to Council buildings and provide assurance that robust controls are in place	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
STRATEGIC RISKS	To select a sample of strategic risks and provide assurance on how these are being managed.	HIGH	15	ASSURANCE	RISK MANAGEMENT ARRANGEMENTS
PERFORMANCE INDICATORS	To select a sample of Performance Indicators and provide assurance on the accuracy and integrity of supporting information	HIGH	20	ASSURANCE	CORPORATE PLAN PRIORITY
			TOTAL DAYS FOR CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS	77	
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE (CSC)					
CSC - REGIONAL CONSORTIA SCHOOL IMPROVEMENT GRANT (RSIG)	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with	HIGH	10	ASSURANCE	GRANT CERTIFICATION
CSC - RSIG - CONSOLIDATED STATEMENT	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with	HIGH	5	ASSURANCE	GRANT CERTIFICATION
CSC - PUPIL DEVELOPMENT GRANT (PDG)	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions of the grant have been complied with	HIGH	10	ASSURANCE	GRANT CERTIFICATION
CSC - PDG - CONSOLIDATED	Under the conditions of the specific grant determination, the Head of Audit must certify that the conditions	HIGH	5	ASSURANCE	GRANT CERTIFICATION

STATEMENT	of the grant have been complied with				
			TOTAL DAYS CENTRAL SOUTH CONSORTIUM	30	
SOUTH EAST WALES CORPORATE JOINT COMMITTEE (SEWCJC)					
RISK MANAGEMENT	To review the Risk Management Strategy and operational arrangements in place for monitoring and reporting strategic risks	HIGH	20	CONSULTANCY	RISK MANAGEMENT
INVESTMENTS	To review the process for monitoring investments. The scope of this review will include reviewing the guidelines in place, ensure staff receive appropriate training/guidance, the format of information is appropriate and includes key indicators, processes are in place to identify, manage and escalate concerns and areas for improvement are considered	HIGH	20	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ICT / CYBER SECURITY ARRANGEMENTS	To review the practices and policies in place within the Corporate Joint Committee and provide assurance that these help maintain a resilient cyber security environment	HIGH	10	ASSURANCE	OVERALL CONTROL ENVIRONMENT
REGISTER OF BUSINESS INTERESTS / GIFTS & HOSPITALITY	To undertake a review the Register of Business Interests and provide assurance that this is accurate, up to date and includes all key individuals. This review will also examine the procedures and policies in respect of gifts and hospitality to provide assurance that clear and transparent processes are in place	HIGH	15	ASSURANCE	OVERALL CONTROL ENVIRONMENT
CREDITORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Corporate Joint Committee Creditors function	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
DEBTORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Corporate Joint Committee Debtors function	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
BANK RECONCILIATION	To undertake a review of the Bank Reconciliation process and provide assurance to Management of the internal control, governance and risk management arrangements in place.	MEDIUM	5	ASSURANCE	OVERALL CONTROL ENVIRONMENT
ANNUAL OPINION REPORT (HIA)	INTERNAL AUDIT REPORTING	N/A	5		
AUDIT CHARTER & MANUAL	INTERNAL AUDIT REPORTING	N/A	2		
AUDIT PLANNING	INTERNAL AUDIT REPORTING	N/A	2		
AUDIT WALES LIAISON	INTERNAL AUDIT REPORTING	N/A	1		
GOVERNANCE & AUDIT COMMITTEE	INTERNAL AUDIT REPORTING	N/A	6		
RECOMMENDATION MONITORING	INTERNAL AUDIT REPORTING	N/A	2		
			TOTAL DAYS SOUTH EAST WALES CORPORATE JOINT COMMITTEE	98	
AMGEN					
AMGEN - PAYROLL	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Payroll function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
AMGEN - DEBTORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Debtors function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
AMGEN - CREDITORS	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen Creditors function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
AMGEN - GENERAL LEDGER	To review and conclude on the adequacy and effectiveness of the controls in operation in respect of the Amgen General Ledger function	MEDIUM	5	ASSURANCE	CORE FINANCIAL SYSTEM
			TOTAL DAYS - AMGEN	20	

APPENDIX B – NUMBER OF PRODUCTIVE DAYS AVAILABLE

	Total days Available	Days Available Less Weekends	Full Time or Part Time	Actual Days Available	Annual Leave Entitlement	Bank Holidays	Total Days Available Less Annual Leave & Bank Holidays	Sickness Contingency	Productive Time to be Allocated	Productive Time to be Allocated
Audit Manager	365	261	FT	261	33	8	220	3	217	217
Senior Auditor	365	261	FT	261	33	8	220	3	217	217
Senior Auditor	365	261	FT	261	33	8	220	3	217	217
Auditor	365	261	FT	261	33	8	220	3	217	217
Auditor	365	261	FT	261	33	8	220	3	217	109 *
Graduate Auditor	365	261	FT	261	26	8	227	3	224	112 **
										1089

* Auditor – estimated productive days for the year

** Graduate, assumed to be in place September 2024 onwards.

APPENDIX C – TIME NOT ALLOCATED TO EACH GROUP / DIRECTORATE

INTERNAL AUDIT MANAGEMENT, SUPERVISION & REPORTING	
ANNUAL GOVERNANCE STATEMENT	10
ANNUAL OPINION REPORT (HIA)	10
AUDIT CHARTER & MANUAL	5
GOVERNANCE & AUDIT COMMITTEE	20
AUDIT PLANNING	20
CLOSURE OF REPORTS FROM 23/24	10
RECOMMENDATION MONITORING	12
AUDIT WALES LIAISON	5
CONTINGENCY FOR UNPLANNED WORK / EMERGING RISKS / SPECIAL INVESTIGATIONS	50
ADVICE & GUIDANCE	12
PUBLIC SECTOR INTERNAL AUDIT STANDARDS (PSIAS) COMPLIANCE	5
DATA ANALYTICS	5
STAFF APPRAISALS / PDPs	5
MEETINGS / OFFICE ADMINISTRATION	12
MANAGEMENT & SUPERVISION	10
QUALITY & ASSURANCE MONITORING	6
STAFF DEVELOPMENT, ENGAGEMENT AND TRAINING	15
TOTAL DAYS - INTERNAL AUDIT REPORTING	212

APPENDIX D – SUMMARY OF ‘AUDIT’ DAYS ALLOCATED TO EACH AREA OF BUSINESS

OVERALL SUMMARY	Days
CROSS CUTTING / WHOLE AUTHORITY ARRANGEMENTS	77
CHIEF EXECUTIVE	145
SOCIAL SERVICES	97
PUBLIC HEALTH, PROTECTION & COMMUNITY SERVICES	50
FINANCE, DIGITAL & FRONTLINE SERVICES	155
EDUCATION & INCLUSION SERVICES (INCLUDING SCHOOLS)	205
SOUTH EAST WALES CORPORATE JOINT COMMITTEE	98
CENTRAL SOUTH CONSORTIUM JOINT EDUCATION SERVICE	30
AMGEN	20
INTERNAL AUDIT REPORTING	212
TOTAL PRODUCTIVE DAYS (PLANNED FOR)	1089
TOTAL AVAILABLE DAYS	1089

Ar gyfrif paragraff(au) 14 Rhan 1 o Atodlen 12A
o Deddf Llywodraeth Leol 1972.

Document is Restricted

Tudalen wag