

Appendix 1 – Issued Reports to September 2024

<b>Report Ref</b>	<b>Report Title and Responsible Head of Service</b>	<b>Report Conclusion</b>	<b>Assurance Rating</b>
R1	Ethics - Members – Head of Legal and Democratic Services (Monitoring Officer)	<p>Audit review confirmed that appropriate internal processes and controls are in place for Member’s Ethics. This includes (but is not exclusive to) adoption and roll out of the Model Code of Conduct; respected officer key points of contact for any concerns regarding actual or perceived inappropriate behaviour; and a comprehensive training programme for all Members.</p> <p>Medium priority recommendations have been made for: Promotion and training on the Local Resolution Process; Consideration of updating the Code to take account of hybrid attendance at Council meetings; and Senior Officer vigilance in ensuring that all Member contact with staff is appropriate.</p>	Reasonable
R2	Agency Costs – Waste Services – Head of Streetcare	<p>Robust controls were in place for agency staff use budget monitoring routines, recording of information and schedule of work allocations.</p> <p>Use of agency staff to date has been to cover staff annual leave, vacancies and sickness; and to ensure appropriate service cover and delivery (including the Welsh Government statutory recycling target).</p> <p>Audit recommend that a costing exercise is undertaken to ensure that all essential elements of the waste collection service are manned as cost effectively as possible. Consideration should be given to increasing the current pool of permanent relief staff and the use of seasonal contracts over the use of agency staff.</p>	Substantial

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R3	Fundamental Financial System Control Risk Self Assessments (CRSA) – Director of Finance	<p>All 2023/24 Fundamental Financial System CRSA Questionnaires were completed, returned and reviewed by Internal Audit. No significant control weaknesses were identified.</p> <p>The CRSA outcome supported the Head of Internal Audit opinion 2023/24, as reported to July 2024 Governance and Audit Committee.</p>	Reasonable
R4	Blaengwrach Primary School – Head of Education Development	<p>Robust controls were in place for all tested areas.</p> <p>Audit testing confirmed the school was compliant with current Disclosure and Barring Service (DBS) guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Substantial
R5	Ysgol Hendrefelin – Head of Education Development	<p>Overall good controls were found to be in place, with only minor improvements recommended in relation to the administration of Vehicles (specifically the minibuses) and Petty Cash.</p> <p>Audit testing confirmed the school was compliant with current DBS guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Reasonable

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R6	Schools Data Protection – Head of Education Development	<p>An audit examination was carried out on the 63 schools within Neath Port Talbot County Borough Council (NPTCBC), to determine if they are registered with the Information Commissioner’s Office (ICO) and paying the correct tier fee. At the time of testing:</p> <ul style="list-style-type: none"> <li>- 1 school was found not to be registered on the ICO register;</li> <li>- 7 schools were found to be paying a Tier 1 fee (the incorrect fee for the size of their school); and</li> <li>- 12 schools were found not to be registered as a public authority under the Freedom of Information Act 2000.</li> </ul> <p>All schools were contacted to ensure immediate action could be taken to resolve the above audit observations.</p>	Reasonable
R7	Mandatory Training: Social Services, Health and Housing – Business Support for Children’s Services Case Management Teams – Head of Adult Services	<p>The sample of 29 staff examined during this audit had completed 27.2% of the overall mandatory training courses. However, there was significantly higher compliance regards Prevent Duty (72.4%).</p> <p>Mandatory training provides staff with the skills and knowledge they need to identify, minimise and report risks during their day-to-day activities. Non-compliance with mandatory training exposes NPTCBC to unnecessary reputational, health and safety, financial and safeguarding risks.</p> <p>8 recommendations were made (3 high priority and 5 medium priority). All recommendations were accepted.</p>	Limited Please see Appendix 3.

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R8	Mandatory Training: Education, Leisure and Lifelong Learning – Management Information Service and Data Unit – Head of Support Services and Transformation	<p>The sample of 29 staff examined during this audit had completed 30.6% of the mandatory training courses.</p> <p>Mandatory training provides staff with the skills and knowledge they need to identify, minimise and report risks during their day-to-day activities. Non-compliance with mandatory training exposes NPTCBC to unnecessary reputational, health and safety, financial and safeguarding risks.</p> <p>8 recommendations were made (3 high priority and 5 medium priority). All recommendations were accepted.</p>	<p>Limited</p> <p>Please see Appendix 4.</p>
R9	Tairgwaith Primary School – Head of Education Development	<p>Robust controls were in place for all tested areas.</p> <p>Audit testing confirmed the school was compliant with current DBS guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Substantial
R10	St Therese's Catholic Primary School – Head of Education Development	<p>Good controls were in place for all tested areas, except for Health and Safety. Audit recommendations were made for completion and documentation of monthly Fire Door checks; and timely completion of the indoor physical education (PE) equipment professional check. Once implemented, the actions will address the identified issues.</p> <p>Audit testing confirmed the school was compliant with current DBS guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Reasonable

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R11	Glamorgan Further Education Trust Fund Independent Examination – Director of Finance	<p>The Independent Examination review covered the 2023/24 Trust Fund Annual Report and Financial Statements; and was completed in line with Charity Commission guidance. It resulted in an unqualified Independent Examination Report outcome, with no matters of concern raised.</p> <p>A recommendation has been made to support proactive and timely investment fund transfer decisions, for example when investment fund end dates are communicated.</p>	Reasonable
R12	National Fraud Initiative (NFI) Duplicate Creditors – Director of Finance	<p>Information was provided by NFI in relation to 77 potential duplicate creditors setup on the Financial Information System (FIS). All 77 cases were investigated.</p> <p>No instances of fraud were suspected. No issues were identified for 69 cases.</p> <p>Four cases within the population were confirmed as potential duplicate creditors. The relevant officers have been informed to ensure review and update of the system.</p> <p>The remaining four cases had already been identified by Exchequer Payments staff and appropriate remedial action taken.</p>	Not applicable

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R13	Rhydyfro Primary School – Head of Education Development	<p>Good controls were in place for all tested areas. A recommendation was made in relation to facilities hire agreements, which once implemented will enhance the controls already in place.</p> <p>Audit testing confirmed the school was compliant with current DBS guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Substantial
R14	St Joseph’s Infant School – Head of Education Development	<p>Robust controls were in place for all tested areas.</p> <p>Audit testing confirmed the school was compliant with current DBS guidance for all sampled staff. All governors at the school had the required DBS disclosure in place.</p>	Substantial
R15	Live Kilometre (km) Support Grant Claim 2023/24 – Head of Engineering and Transport	<p>The Council is able to reclaim costs incurred when providing community service transport to eligible service users. Live km claims are submitted and paid on a quarterly basis. A final year end grant return is then completed.</p> <p>Audit review of the quarterly claims to supporting documentation identified an underclaim of 7,290 km. The 2023/24 grant claim was adjusted to reflect the complete figures (129,067.9 km in total) and has been certified by the Director of Finance.</p>	Reasonable

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R16	NFI Council Tax Reduction Scheme (CTRS) to HMRC Household Composition – Director of Finance	<p>The NFI report identified 108 instances where individuals in receipt of council tax reduction may have failed to declare a partner/non-dependent that resides at the property. All 108 cases were reviewed.</p> <p>No issues were identified for 39 cases.</p> <p>In 69 cases, a partner/non-dependant had not been declared and the liable person was in receipt of CTRS. In 39 of these instances the liable person was also in receipt of single person discount. These instances along with the applicable information have been referred to the Housing Benefits section for follow up, action and recovery.</p> <p>Robust CTRS administration processes were confirmed as operating within the Housing Benefit team.</p>	Not applicable

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R17	NFI CTRS to Employment Income, Pension Income and Duplicate Awards with Other Authorities – Director of Finance	<p>The NFI report identified 34 instances where individuals in receipt of council tax reduction may have failed to declare employment income, pension income or receipt of CTRS for a separate property within a different local authority area. All 34 cases were reviewed.</p> <p>No issues were identified for 33 cases.</p> <p>In 1 case the claimant is living within this local authority area and claiming benefits from both NPTCBC as well as another local authority. Details have been passed to the DWP for further investigation and action.</p> <p>Robust CTRS administration processes were confirmed as operating within the Housing Benefit team.</p>	Not applicable
R18	NFI Blue Badges – Director of Finance	<p>The NFI report identified 147 instances where a Blue Badge issued to two or more individuals contained the same contact details (potential fraud or badge mis-use risk). In each instance at least 1 of the Blue Badges was issued by NPTCBC.</p> <p>All 147 cases were reviewed and no fraud was identified.</p>	Not applicable

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R19	Procurement Cards Non-Compliance – Director of Finance	<p>Procurement card non-compliance (transactions that have not been coded and/or approved) has been highlighted in previous Internal Audit reports. However, instances of non-compliance remain at an unacceptable level.</p> <p>Non-compliance creates additional work for the e-Procurement Team, the Service Accountants, the FIS Team and the VAT Accountant. It also creates additional work for the card holder and card authoriser when responding to queries in relation to un-coded transactions.</p> <p>Following the audit, the Chief Executive tabled the report outcomes at the 2<sup>nd</sup> October 2024 Corporate Directors Group to enable and ensure appropriate focus, discussion and action on the area. Further update on agreed actions is confirmed at Appendix 5.</p>	<p>Limited</p> <p>Please see Appendix 5.</p>
R20	Officers Declarations - Head of Legal and Democratic Services (Monitoring Officer)	<p>Overall, the findings from this audit were positive and confirmed good practice within the Council’s approach.</p> <p>Minor improvement opportunities were identified and recommendations raised. These related to cascade of the following information to relevant officers – the updated definition of an Accountable Manager in relation to declaration requirements; and the need for declarations to be completed and authorised prior to receipt of any hospitality.</p>	Substantial

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### **Assurance Categories:**

**Substantial Assurance** - Substantial assurance is provided in relation to the effectiveness of the internal controls operating at the time of the audit.

**Reasonable Assurance** - Reasonable assurance is provided in relation to the effectiveness of the internal controls operating within the service which will be further enhanced by the implementation of the agreed recommendations.

**Limited Assurance** - Limited assurance is provided in relation to the effectiveness of the internal controls operating within the service audited. The Head of Service is required to provide a written response to the Governance and Audit Committee on actions taken to address the issues raised during the audit.

**No Assurance** - Following the audit no assurance can provided in relation to the internal controls operating within the service audited and the Head of Service will be required to attend this committee to advise members of what actions they have taken to address the failings identified during the audit.