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| COMMITTEE         | <b>AUDIT COMMITTEE</b>   |
| DATE              | <b>14 JULY 2016</b>  |
| TITLE             | <b>OUTPUT OF THE INTERNAL AUDIT SECTION</b>  |
| PURPOSE OF REPORT | <b>TO OUTLINE THE WORK OF INTERNAL AUDIT FOR THE PERIOD TO 30 JUNE 2016</b>  |
| AUTHOR            | <b>LUNED FÔN JONES – AUDIT MANAGER</b>   |
| ACTION            | <b>TO RECEIVE THE REPORT, COMMENT ON THE CONTENTS AND SUPPORT THE ACTIONS THAT HAVE ALREADY BEEN AGREED WITH THE RELEVANT SERVICES</b> |

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## **1. INTRODUCTION**

- 1.1 The following report summarises the work of the Internal Audit Section for the period from 1 April 2016 to 30 June 2016.

## **2. WORK COMPLETED DURING THE PERIOD**

- 2.1 The following work was completed in the period to 30 June 2016:

| <b>Description</b>                             | <b>Number</b> |
|--|---------------|
| Reports on Audits from the Operational Plan    | 14            |
| Report on an Audit from the Audit Plan 2015/16 | 1             |
| Follow-up Audits                               | 4             |

Further details regarding this work are found in the body of this report and in the enclosed appendices.

## 2.2 Audit Reports

2.2.1 The following table shows the audits completed in the period to 30 June 2016, indicating the relevant opinion category and a reference to the relevant appendix.

| TITLE   | DEPARTMENT      | SERVICE      | OPINION | APPENDIX    |
|---|-----------------|--------------|---------|-------------|
| Fuel Supplies – Local and Regional Plans            | Corporate       |              | C       | Appendix 1  |
| Information Governance – Ysgol Abererch             | Education       | Schools      | B       | Appendix 2  |
| Information Governance – Ysgol Pen-y-bryn, Bethesda | Education       | Schools      | B       | Appendix 3  |
| Information Governance – Ysgol Crud y Werin         | Education       | Schools      | B       | Appendix 4  |
| Information Governance – Ysgol Penisarwaen          | Education       | Schools      | B       | Appendix 5  |
| Information Governance – Ysgol Bro Lleu             | Education       | Schools      | B       | Appendix 6  |
| Information Governance – Ysgol Sarn Bach            | Education       | Schools      | B       | Appendix 7  |
| Information Governance - Ysgol Dinas Mawddwy        | Education       | Schools      | B       | Appendix 8  |
| Information Governance – Ysgol Edmwnd Prys          | Education       | Schools      | B       | Appendix 9  |
| Information Governance – Ysgol Bro Hedd Wyn         | Education       | Schools      | B       | Appendix 10 |
| Workforce Modelling – Ysgol Llanllechid (2015/16)   | Education       | Schools      | B       | Appendix 11 |
| Coroner   | Leadership Team | Registration | B       | Appendix 12 |
| Council Tax – Reductions and Exemptions (Persons)   | Finance         | Revenue      | A       | Appendix 13 |
| Business Rates – Charitable Relief                  | Finance         | Revenue      | B       | Appendix 14 |

| TITLE    | DEPARTMENT | SERVICE               | OPINION | APPENDIX    |
|----------|------------|-----------------------|---------|-------------|
| Overtime | YGC        | Across the Department | C       | Appendix 15 |

2.2.2 The opinion categories within the reports affirm the following:

Opinion “A” Assurance of financial propriety can be expressed as the controls in place can be relied upon and have been adhered to.

Opinion “B” Controls are in place, and partial assurance of financial propriety can be expressed as there are aspects where some procedures can be strengthened.

Opinion “C” Assurance of financial propriety cannot be expressed as the controls in place cannot be relied upon, but losses/fraud due to these weaknesses were not discovered.

Opinion “CH” Assurance of financial propriety cannot be expressed as acceptable internal controls are not in place; losses/fraud resulting from these weaknesses were discovered.

## 2.3 Follow-up Audits

2.3.1 The following table summarises the follow-up work completed during the period:

| TITLE                                   | DEPARTMENT                   | SERVICE                        | FOLLOW-UP OPINION |
|---|------------------------------|--------------------------------|-------------------|
| First Aid Payments                      | Corporate                    | -                              | Acceptable        |
| Removing Leavers from IT Systems        | Finance                      | Information Technology         | Acceptable        |
| Charges on Properties of Home Residents | Adults, Health and Wellbeing | Residential and Day            | Excellent         |
| Public Transport                        | Regulatory                   | Transportation and Street Care | Acceptable        |

2.3.2 The conclusion of follow-up work is placed in one of four categories:

**Excellent** - all recommendations implemented as expected.  
**Acceptable** - most recommendations implemented as expected.  
**Unsatisfactory** - several recommendations not implemented.  
**Unacceptable** - most recommendations not implemented, and no evidence of efforts to improve internal controls.

2.3.3 The list below shows the 'C' or 'CH' opinion category reports presented to the Audit Committee as appendices to the quarterly reports, where a report to the Committee regarding the follow-up remains outstanding. The list shows the target completion date for each of these follow-up audits:

**Completion Target: Quarter ending 30 September 2016**

Canolfan Hamdden Plas Ffrancon  
Canolfan Hamdden Arfon  
Cefn Rodyn

**Completion Target: Quarter ending 31 December 2016**

Secondary Schools Catering – Ysgol Ardudwy  
Secondary Schools Catering – Ysgol Ardudwy

**Completion Target: Quarter ending 31 March 2017**

Plas y Don  
Plas Hedd  
Maintenance of Buildings and Sites

### **3. WORK IN PROGRESS**

3.1 The following work was in progress as at 1 July 2016.

- Information Management (*Corporate*)
- Pupil Deprivation Grant (*Education*)
- Education Improvement Grant for Schools (*Education*)
- The Arrangements for Safeguarding and Protecting Children (*Education*)
- Budgetary Control – Primary Schools (*Education*)
- E-proc System – Tolerance Levels (*Corporate Support*)
- Debtor System – “Cancelled” Invoices (*Finance*)
- Discretionary Housing Payments (*Finance*)
- Benefits – Review of Key Controls (*Finance*)
- Storiel – Governance and Management Arrangements (*Economy and Community*)
- Sale of Diesel (*Economy and Community*)
- Beaches – Unannounced Visits (*Economy and Community*)
- Business/Service Continuity Plans (*Adults, Health and Wellbeing*)
- Budgetary Control – Provider (*Adults, Health and Wellbeing*)
- Social Services Complaints Procedures (*Adults, Health and Wellbeing*)
- Youth Justice Grant (*Children and Family Support*)
- Flying Start Grant (*Children and Family Support*)
- Adoption (*Children and Family Support*)
- MOT Fees (*Highways and Municipal*)

### **4. RECOMMENDATION**

4.1 The Committee is requested to accept this report on the work of the Internal Audit Section in the period from 1 April 2016 to 30 June 2016, comment on the contents in accordance with members’ wishes, and support the actions agreed with the relevant service managers.

## **FUEL SUPPLIES – REGIONAL AND LOCAL PLANS CORPORATE**

### **1. Background**

- 1.1 All organisations are dependent on fuel; whether for the transportation of employees to the workplace, or in the distribution of products and the provision of services. Fuel is generally readily available in the UK, but it has been seen in the course of recent years that some regional and national events can affect the supply available.
- 1.2 The cause of a reduction or shortfall in fuel supply can be due to various factors, which include technical problems involving parts of the infrastructure, industrial action (as seen in June 2008 amongst tanker drivers) and public protests. A reduction in fuel supply can indeed lead to an increase in demand ('panic buying'), which would itself cause a further reduction in the supply available. In extreme cases, fuel supplies could become dry within days of an event, and it may be some time before the stock levels can be completely recovered.

### **2. Purpose and Scope of the Audit**

- 2.1 The purpose of the audit was to ensure that appropriate arrangements have been established to ensure the Council manages to operate in the event of a lack of fuel supply, and continues to provide services to the residents of Gwynedd. The audit included reviewing business continuity plans and relevant risk assessments, on both a departmental level as well as cross-departmental, and ensuring that proper and consistent arrangements are in place to prioritise the supply of fuel, and that these have been made clear to staff.

### **3. Key Findings**

- 3.1 The risk of fuel shortage has been identified within the Corporate Risk Register, namely risk 6-G 'Fuel supplies being suspended to the extent that it impairs the ability to provide services'. It is noted in the register that the current control measures to mitigate this matter are "The Council's business continuity plans. Our own supply of fuel. Prioritising which services should receive fuel e.g. home care etc", and that the further control measures needed to be presented are "Receiving national guidance in the case of a threat".
- 3.2 Although the Departments' individual Service Continuity Plans are prioritising services in cases of emergencies, not all services are prioritised in terms of fuel requirements, this therefore does not correspond with the control measure stated. This may lead to confusion and result in the Council's fuel supply being used for services which do not necessarily need it.
- 3.3 Staff are not aware of the steps to be taken in the case of an emergency, such as their priority over other services and sources from which fuel can be obtained, e.g. depots and garages.

3.4 Should there be a case of a fuel shortage, it is expected that the Welsh Government would provide guidance at the time of need of how to obtain fuel. However, the 'National Emergency Planning – Fuel' of the Government has already identified an arrangement whereby Designated Filling Stations (DFS) across North Wales should be closed for public use in order to supply and enable the continuation of critical services such as health, social care and lifesaving, but this is not mentioned in the Departments' Service Continuity Plans.

#### **4. Audit Opinion**

**(C) The Audit Opinion is that the propriety of the arrangements for fuel supplies cannot be stated with certainty since the controls that exist cannot be relied upon. A commitment has been agreed to implement the following steps in order to mitigate the identified risks:**

- Preparation of a corporate plan in order to prioritise services in relation to fuel.
- To encourage Departments to incorporate fuel shortage in their service continuity plans, along with preparing guidance for staff.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS**  
**YSGOL ABERERCH**

**1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of the Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 The Head Teacher has received a presentation regarding some areas of data protection, e.g. passwords at Head Teacher meetings. The Head Teacher believed that it would be beneficial should training be available.
- 3.2 No privacy notice is placed in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.3 There is no arrangement for changing passwords periodically for systems used at the school, e.g. first access to the computer, SIMS system.
- 3.4 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the Information Management Toolkit for Schools guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.5 It was seen that a sensitive information destruction sack was half-full in the Head Teacher's office on the day of the visit; however, it was not kept under lock and key whilst in use. The Head Teacher was aware of the risk with these arrangements; the school is having an extension and the Head Teacher will have a new office and she said that it would be possible to lock this office.
- 3.6 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.
- 3.7 The majority of the aspects noted below require action by the Education Department.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Abererch as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- The Education Department to add a sentence to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS**  
**YSGOL PEN-Y-BRYN, BETHESDA**

**1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 The Head Teacher has received a presentation on the subject of data protection at head teacher meetings and the Information Technology Coordinator has attended external e-security training. Nevertheless, the Head Teacher said that training would be beneficial; she would consider sending the deputies of the two schools in her charge to training sessions also.
- 3.2 The school has a Staff Handbook; an ICT Policy had been included in the handbook but there was no specific reference to data protection.
- 3.3 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.4 There is no arrangement for changing passwords periodically for the SIMS System.
- 3.5 It was seen that many files were being kept on shelves in the Head Teacher's office, i.e. files with sensitive information in them, rather than being kept in locked cabinets. It was explained that this was due to a lack of space but that there was a procedure in place for locking the office at the end of each day. However, the Head Teacher was not at the school all the time as she was the Head Teacher at another school also; consequently there is a need to ensure that the deputy and teachers have access to the information in the office, e.g. special needs files and therefore the office is open during the day. As other information is being kept on the shelves, there is a risk of sensitive information finding itself in the wrong hands; the Head Teacher was aware of these risks.
- 3.6 Red sacks were used to dispose of sensitive data; the sacks are kept in an unused storage room but the room cannot be locked - the Head Teacher was aware of the risk this posed.

- 3.7 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.8 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Pen-y-bryn as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- Ensure that personal data is kept securely under lock and key if possible.
- Ensure that data destruction sacks are securely kept under lock and key if possible.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

## **INFORMATION GOVERNANCE IN PRIMARY SCHOOLS YSGOL CRUD Y WERIN**

### **1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

### **2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

### **3. Main Findings**

- 3.1 The Head Teacher had not received any formal training regarding data protection or any guidance at Head Teacher meetings during her time as a Head Teacher. She stated that training would be beneficial to her and that she would see it as an opportunity to refresh her knowledge. The School's ICT Coordinator had attended an external e-security course.
- 3.2 There is reference towards mobile phones and the internet in the school's Staff Handbook; however, there is no specific guidance in relation to data protection.
- 3.2 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.4 There is no arrangement for changing passwords periodically for the SIMS System.
- 3.5 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.6 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

### **4. Audit Opinion**

- (B) **The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Crud y Werin as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS  
YSGOL PENISARWAEN**

**1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 There was no Anti-Cyber Bullying Policy operational in the school and it was not possible to find the Photography Policy on the day of the audit despite the fact that arrangements were operational and everyone was aware of the requirements. During the visit, the Head Teacher said that the policies would be submitted to the Governors at the next meeting for review, with the intention of adopting them in the near future.
- 3.2 The Head Teacher had only commenced work at the school a few weeks prior to the visit, she had not received formal training; she said that a general presentation would be beneficial.
- 3.3 There was no handbook for school staff.
- 3.4 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.5 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS.
- 3.6 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.7 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Penisarwaun as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- To adopt an Anti-Cyber Bullying Policy and Photography Policy.
- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be created to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

## INFORMATION GOVERNANCE IN PRIMARY SCHOOLS YSGOL BRO LLEU

### 1. Background

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

### 2. Purpose and Scope of Audit

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

### 3. Main Findings

- 3.1 The Head Teacher had not received formal training regarding data protection or any guidance at Head Teacher meetings during his time as a Head Teacher. He was not aware that staff had received any training either.
- 3.2 The school has a Staff Handbook but no reference to information security is included in it. The Head Teacher is eager to revisit the handbook and possibly update some fields in it.
- 3.3 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.4 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS System.
- 3.5 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. He was informed of the new guidance and a copy of it was sent for his attention following the visit.
- 3.6 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

### 4. Audit Opinion

- (B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Bro Lleu as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS**  
**YSGOL SARN BACH**

**1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 The Head Teacher has not attended a formal course in relation to data protection. Nevertheless, a brief has been received on some aspects of data protection at Head Teacher meetings. The staff have not received training but they are aware of the school's policies. In addition, some of them are members of the Governing Body which approves the policies.
- 3.2 The school has a Staff Handbook which refers to the school's 'Internet Policy' and includes a paragraph summarising its main points. There was no other reference to information security.
- 3.3 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.4 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS System.
- 3.5 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.6 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Sarn Bach as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

## **INFORMATION GOVERNANCE IN PRIMARY SCHOOLS**

### **YSGOL DINAS MAWDDWY**

#### **1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

#### **2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

#### **3. Main Findings**

- 3.1 During the audit, in general, it became apparent that training on data protection had not been provided for Head Teachers and school staff.
- 3.2 There was no reference towards data protection in the school's Staff Handbook; by now, the Head Teacher has added the Record Keeping policy including guidance notes on the Data Protection Act 1998 into it. However, no other elements of information security are summarised and included in the handbook.
- 3.3 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.4 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS.
- 3.5 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.6 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

#### **4. Audit Opinion**

- (B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Dinas Mawddwy as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS  
YSGOL EDMWND PRYS**

**1. Background**

1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 The Head Teacher has not received a formal training regarding data protection, or any specific guidance at Head Teacher meetings either; she said that training would be beneficial.
- 3.2 The school has a Staff Handbook which refers to social sites and the need to refrain from keeping or using mobile phones in the classrooms, etc. However, no other elements of information security are summarised and included in the handbook.
- 3.3 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS system.
- 3.4 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed.
- 3.5 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

**4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Edmwnd Prys as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- An arrangement to be established to change passwords periodically.

- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

**INFORMATION GOVERNANCE IN PRIMARY SCHOOLS**  
**YSGOL BRO HEDD WYN**

**1. Background**

- 1.1 Schools must comply with the Data Protection Act 1998, because they process the personal data of individuals. Registering with the Information Commissioner is a statutory requirement for organisations that deal with personal information; failing to do so is a crime.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that Gwynedd Primary Schools comply with the Data Protection Act and that Head Teachers, Teachers, Ancillary Staff and School Governors are aware of their responsibilities in relation to the processing, retention, safeguarding and disposal of information, particularly sensitive personal information. A sample of Primary Schools in Gwynedd was chosen to audit by visiting the schools to undertake checks to ensure that they comply with the main principles of the Data Protection Act.

**3. Main Findings**

- 3.1 During the audit, in general, it became apparent that training on data protection had not been provided for Head Teachers and school staff.
- 3.2 The school has a Staff Handbook which refers to technological security, i.e. mobile phones should not be used in the classroom; however, there were no other guidance in the handbook relating to data protection.
- 3.2 No privacy notice is prepared in the school for the parents / guardians to inform them of what is done with the personal information that is gathered. However, it was highlighted that a privacy notice had been included in the 'Pupil Information Gathering Forms' that are completed for each new pupil and are returned to the Head Teacher.
- 3.3 There is no arrangement for changing passwords periodically for systems used at the school, e.g. school server, SIMS System.
- 3.5 The school retains a lot of personal information about pupils, it was seen that this information was not kept under lock and key; however, the Head Teacher was informed of this during the meeting and assurance was given that the information would be transferred into a lockable drawer. In addition, there was a red sack that is used for the destruction of sensitive data that was half-full in the Head Teacher's room; it was not being kept under lock and key whilst in use. The Head Teacher noted that she would attempt to make room for it in a lockable cupboard from then on.
- 3.6 Evidence was verified for various types of data at the school in order to ensure that records were kept in accordance with the 'Information Management Toolkit for Schools' guidelines (01/02/2016). The Head Teacher was unaware of some of the retention periods discussed. She was informed of the new guidance and a copy of it was sent for her attention following the visit.
- 3.7 The school does not have an Emergency Plan in place in order to control the impact should personal information be disclosed contrary to the Data Protection Act.

#### **4. Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of the propriety in the information governance arrangements of Ysgol Bro Hedd Wyn as there are controls in place, but there are aspects where some arrangements can be tightened. The establishment and / or Education Department is committed to implement the following steps to mitigate the risks highlighted:**

- The Education Department to discuss with the Information Manager regarding the need to create suitable training regarding data protection, including the Data Protection Act and the Freedom of Information Act.
- Staff Handbook to be updated to include information about data protection including a reference to relevant policies and a paragraph summarising the main points.
- A sentence to be added to the 'Pupil Information Gathering Form' noting that only the forms being completed need to be returned for the attention of the Head Teacher so that a copy of the privacy notice remains in the home.
- An arrangement to be established to change passwords periodically.
- Ensure that personal data is kept securely under lock and key if possible.
- Ensure that data destruction sacks are securely kept under lock and key if possible.
- The Education Department to refer to the steps that should be taken should an incident occur where personal information was disclosed contrary to the Act at the training session.

## WORKFORCE MODELLING - YSGOL LLANLLECHID EDUCATION

### **Background**

The school Governing Body is responsible for managing and running the school and delegated powers are given to the Head Teacher to run the school on a day to day basis. The rights of Head Teachers in terms of financial decisions are specified by the Governing Body and should be recorded within the school's policy. The Head Teacher is responsible for reporting to the Governing Body on a regular basis on the school's financial situation and on any issue that affects that situation. The Governing Body is responsible for determining procedures to administrate personnel activities, including appointments, terminations and promotions.

### **Purpose of the Audit**

Ensure that appropriate arrangements exist for modelling the workforce in primary schools in Gwynedd, in order to alleviate risks in accordance with relevant policies and procedures.

### **Scope of the Audit**

A sample of primary schools of various sizes and from various areas in Gwynedd were selected and visited to be inspected for audit purposes.

### **Main Findings**

It appeared that the workforce modelling arrangements were good at Ysgol Llanllechid with teachers receiving appropriate PPA time, teachers' salaries reviewed annually, the Head Teacher's time is allocated appropriately for management and leadership time and adequate budgetary controls exist.

Not all of the teaching staff's job descriptions had been signed by the Head Teacher and not all of the Assistants' job descriptions that were audited appeared to have been appropriately signed. This meant that it was not possible to confirm the date on which some of the job descriptions had been reviewed. However, confirmation was received from the Head Teacher that the staff's job descriptions were reviewed regularly.

The teachers' job descriptions contained details such as work duties, specific responsibilities and curricular lead responsibilities as expected. However, when the job descriptions of some teachers were compared with the generic copy of a job description for a teacher which is held by the Education Department, it was seen that there was room to add more relevant clauses to their job descriptions. However, it was seen that the job description of one of the teachers included the relevant clauses noted on a generic copy of a teacher's job description. It would be good practice to compare the current job descriptions of the Head Teacher, Deputy and teachers at the school with the generic job descriptions, in order to see whether it would be beneficial to add some new clauses to the current job descriptions of the Head Teacher, Deputy and teachers.

### **Audit Opinion**

**(B) The Audit opinion is that partial assurance can be expressed of financial propriety in the workforce modelling arrangements at Ysgol Llanllechid as there are controls in place, but there are aspects where some arrangements can be tightened. The recommendations of the report are as follows:**

- It should be ensured that the employees' job descriptions that are kept on the school's files have all been signed and dated appropriately.
- It would be good practice if the Head Teacher compared the Education Department's generic job description for Head Teachers, Deputy Head Teachers and teachers (in order to compare them), with the current job descriptions of the Head Teacher, Deputy and school teachers, to identify additional clauses that should be considered to add them to the current job descriptions.

## **CORONER LEADERSHIP TEAM**

### **1. Background**

1.1 Coroners are independent judicial officers, who are usually solicitors or doctors. Coroners are responsible for investigating deaths that have occurred under specific circumstances such as deaths that were violent, unnatural, sudden or unexplained. Coroners are appointed and paid by the relevant Local Authority. The North West Wales Coroner Region encompasses the Gwynedd and Anglesey authorities, with Gwynedd Council taking the lead and then claiming a percentage of the costs back from Anglesey Council.

### **2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that appropriate arrangements were in place over the administration of the Coroner's Service and that any repayments owed to the Council from Anglesey are received. This was undertaken by reviewing the transactions in the financial ledger for the 2014-15 and 2015-16 financial years, including checking the invoices processed, accuracy and frequency of imprest account repayment applications, salary payments and allowances along with income repayments.

### **3. Main Findings**

3.1 The Coroner's salary, and thus the deputy's allowance, has not been reviewed annually in accordance with the Coroner's Circular Number 51 (14/04/11). Since publishing the Circular, the Coroners Act 2009 has introduced substantial changes, however, the circular has not been amended. As a result of a dispute between the Local Government Association and the Coroners Society regarding the base of setting salaries, it is currently inappropriate for the Council to review the Coroner's salary.

3.2 Invoices have been paid by the Council for office equipment for the Coroner, such as toners, despite the fact that the Coroner receives a monthly allowance of £2,349 per month to cover office costs. No explanation was given as to why these costs were not included in the allowance, and there is no proof that these goods are being used solely for the Coroner's use.

3.3 Lack of appropriate checks on undertaker invoices.

3.4 Despite a letter being sent from the Council, dated 28/03/14, setting clear invoicing instructions to undertakers who provide services for the Coroner, it was seen that they continue to direct their invoices to the Coroner rather than Gwynedd Council; this could lead to a failure on behalf of the Council in terms of reclaiming the VAT element.

3.5 The Council does not verify the propriety of the Coroner's payments to witnesses and jurors for attending inquests which are claimed back through the imprest account. The payments are reconciled with the bank account however the amounts paid are not verified, e.g. overnight allowance, travelling, loss of income, etc. It was found that the Coroner undertakes satisfactory checks and claims each expenditure incurred anyway; however, the Council would be the one at a loss should inappropriate payments be made.

#### **4. Audit Opinion**

**(B) The Audit's opinion is that partial assurance can be expressed of propriety in the administration of the Coroner's Service. The service is committed to implement the following steps to mitigate the risks highlighted:**

- Undertake a review of the office costs payments that the Coroner is eligible to receive.
- Verify each invoice for accuracy and propriety.
- Re-send a letter, dated 28/03/14, asking undertakers who provide services for the Coroner, to direct their invoices to Gwynedd Council c/o the Coroner, so that the Council can reclaim the VAT element from HM Revenue and Customs.
- Establish a procedure of verifying the imprest applications to ensure that the costs paid are in accordance with the '*Coroners Allowances, Fees and Expenses Regulations 2013*'.

**COUNCIL TAX - REDUCTIONS AND EXEMPTIONS (PERSONS)****FINANCE****1. Background**

- 1.1 The county's residents have a responsibility to contribute towards the costs of maintaining local services by paying Council Tax, with the sum payable being dependent on which band the property falls into. These bands are determined by the Valuation Agency. However, policies and regulations have been put in place which identify any special circumstances where it would not be appropriate for residents to pay Council Tax in full. The Council Tax (Administration and Enforcement) Regulations 1992 state that a Council Tax reduction or exemption should be permitted if there is a supposition that this is relevant i.e. there exists no information to the contrary. In order to ensure propriety in this area, it is essential that robust measures are implemented in the reviewing of requests for a reduction or exemption from Council Tax, and this should be done by assessing the original application and where appropriate, by undertaking periodical checks to ensure that the specific circumstances continue to be true.

**2. Purpose and Scope of Audit**

- 2.1 The purpose of the audit was to ensure that proper controls have been established to permit and review Council Tax reductions and exemptions for individuals. The audit covered the conduct of a review of Council Tax reductions and exemptions for individuals by examining the supporting documentation for their establishment in the first place, as well as a review of the arrangements that exist to ensure their propriety. The audit scope did not include Council Tax reductions and exemptions which stem from the nature of the building.

**3. Main Findings**

- 3.1 A report on Council Tax reductions and exemptions, dated 11 April 2016 was received. There was a total of 21,940 cases within the report, and approximately 80% of these were related to a single person discount. Forty accounts were audited and it was ensured that the sample included the whole range of the different categories of reductions / exemptions. From the sample chosen, only 1 account was identified where there was any doubt whether the discount continued to be valid. The responsible officers agreed that this account required attention, and following this discovery it was agreed that attention should be given to 9 further accounts from the same category, namely student reductions, that were beyond the original sample.
- 3.2 The service's procedural handbook has not been updated, however, it was assured that staff are regularly updated should any changes occur that would impact upon their work duties. Bearing this in mind, along with the fact that the changes would have been reflected within the system's parameters where relevant, it was agreed that there was no risk here of misleading staff.

**4. Audit Opinion**

- (A) The audit opinion is that assurance can be given of propriety in the arrangements for Council Tax - Reductions and Exemptions (Persons) as the internal controls can be depended upon and that these had been followed.**

## **BUSINESS RATES – CHARITABLE RELIEF FINANCE**

### **1. Background**

1.1 Business Rates are charged on the majority of non-domestic properties, e.g. shops, offices, restaurants and factories, and these contribute towards the costs of maintaining public services. The total rates payable for each property is dependent on its rateable value, which is assigned by the Valuation Office Agency, and a multiplier which is determined by Welsh Government. Some premises qualify for a business rate relief and amongst those are charitable bodies, non-profit establishments and Community Amateur Sports Clubs (CASCs). There are two elements to this relief; a mandatory relief of 80%, and up to an additional 20% of discretionary relief. It is necessary for an application to be submitted to the local authority for this relief - it does not happen automatically. In order to ensure propriety in this area, it is essential that robust measures are being implemented in the reviewing of requests for a reduction in rates, and this should be done when the original application is assessed and where appropriate, by undertaking periodical checks to ensure that the specific circumstances continue to be true.

### **2. Purpose and Scope of Audit**

2.1 The purpose of the audit was to ensure that proper controls have been established to permit and review Council Tax reductions and exemptions for charitable bodies. The audit also included conducting a review of Business Rate reductions for charitable organisations, not for profit establishments and Community Amateur Sports Clubs by examining the supporting documentation as well as the existing review arrangements to ensure their propriety.

### **3. Main Findings**

3.1 It was seen that 550 organisations receive charitable relief across 6 different rates (some receiving a mandatory relief only, some receiving discretionary only and others involving a combination of both). Fifteen of the accounts were audited and it was ensured that all different rates of reduction were included within the sample. One account was identified whereby the establishment should not be receiving a charitable relief. However, it was assured that this establishment would have received a full relief under the small businesses scheme anyway, that would have been at the same rate as the charitable reduction they had received. This discrepancy would therefore not have had an impact from the establishment's perspective, and it was assured that Council records would be amended to reflect the correct category. It was discussed that it would be of good practice to address each account within this particular category - namely 'Amateur Sports / Leisure Clubs' - in order to be able to provide confirmation that the 37 bodies within this category are indeed valid. Nevertheless, the responsible officers have no concerns of there being further inconsistencies, and should there be any, it is likely that their financial value in terms of the Business Rates pool would be low.

- 3.2 There are 46 establishments in Gwynedd which receive a relief within the 'Charity Shops' category, and the value of this relief is dependent upon whether the shop sells new stock or 'bought in merchandise' or not. At present, each establishment within this category receives relief on the basis that the majority of what they sell has been donated and is therefore not considered to be new stock. No visits are being made to these shops on the grounds that the risk that exists here is low, however, it is considered that periodic visits would be of good practice.
- 3.3 The service procedure handbook is not up-to-date, however, due to the nature of the networking within the team - which is small, with only 3 members of staff - the officers are being updated regularly of any changes that would have an impact upon their work duties. Bearing this in mind, along with the fact that those changes would be reflected within the system's parameters where relevant, it was agreed that there was no risk here of misleading staff. The 'current policy' - which categorises the different types of relief - has not been updated since 2000 and therefore does not include the elements of relief available for Community Amateur Sports Clubs (CASCs).
- 3.4 It was discussed further with the responsible officers whether differences in the rights available to staff should be established within the Capita system or not (the software used by the Business Rates Unit officers when undertaking their duties), and it is considered that this risk is very small for several reasons; the main one being the nature of the communication within the team of 3 officers and the trust nurtured between them.

#### **4. Audit Opinion**

**(B) The Audit Opinion is that partial assurance of propriety can be given with regards to the Business Rates - Charity Reductions arrangements as controls have been established, but there are aspects where some arrangements could be tightened. The service is committed to implement the following steps to mitigate the risks highlighted:**

- To review the accounts within the category '14 Amateur Sports/Leisure Clubs' in order to be able to confirm that the category is appropriate for each account.

## **OVERTIME YGC**

### **1. Background**

1.1 Occasionally, the need may arise for staff to work additional hours to the standard working week. This may be either be work needed to be completed under circumstances which have been foreseen, or it may be in the case of an emergency. The arrangements within YGC vary, with some members of staff taking flexi hours as a means of recompense (through a 'super-flexi' scheme which is being trailed within one particular service), TOIL or overtime payment. The audit was carried out at the request of the Head of YGC as part of the department's efforts to seek a solution and ensure consistency within the department.

### **2. Purpose and Scope of Audit**

2.2 The purpose of the audit was to investigate the various approaches used by YGC staff when claiming overtime, and ensuring that the arrangements in place are in line with the relevant corporate policies. The audit involved checking that specific conditions and arrangements have been established regarding the matter of additional hours worked by staff. This was done by reviewing the procedures and practices related to the planning of work, recording, presenting and authorising overtime claims.

### **3. Main Findings**

3.1 As part of their efforts to ensure consistency within the department, YGC staff are currently monitoring the situation regarding staff overtime. Furthermore they have been in consultation with the Human Resources Advisory Service as part of the process of documenting some guidelines on the management of additional hours. These guidelines are based on the Council's collective agreement. It is YGC's intention to circulate this information among members of the department once the work is completed, and this will involve a consultation period with the staff as part of the adoption process.

3.2 A sample of overtime claim forms were examined, and as a result a series of inconsistencies were identified. These have been discussed with the accountable officers as part of the audit. Among the inconsistencies discovered are the following:

- Various claim forms of different formats being used within the department, leading to a lack of consistency in the information provided. It is understood that a collaboration is already underway with the Payroll Unit in order to establish one standard form;
- A variation in the means of recording the number of hours claimed by different members of staff. Not all methods offer a clear audit trail, and it is considered that the ambiguity in the information provided in some cases could become onerous in terms of the administrative duties of those checking and certifying the claims;
- Payments being made at a rate of time-and-a-half, to staff who are beyond spinal point 28. This occurred due to claimants noting the word "planned" on claim forms. An explanation was received from HR during the course of the audit regarding this matter, who confirmed that greater clarity is required in this area. Guidelines for the management of additional hours are currently being drafted. These guidelines will be vital in ensuring that no further inconsistencies are developed.

- 3.3 The expectation is that YGC staff present an application for additional hours via 'SharePoint', but it was generally seen that they do not comply. Those officers who administer in this area are of the opinion that presenting a retrospective claim in those instances where work needs to be carried out on short notice adds no value; this therefore needs to be made clear to staff through their line managers.
- 3.4 The control over the maintaining TOIL and flexi records was deemed inadequate, and it is the individual officers' line managers who are considered to be responsible for implementing such arrangements. This issue has been raised in the wake of the following findings:
- Inconsistencies were seen in the way different members of staff record their TOIL balances, with mistakes being present in some cases and others holding incomplete records.
  - There were some cases whereby part time staff were seen to be benefitting from the flexi scheme. That scheme is a benefit given to full time staff only. There was a case in particular where a part time member of staff has been accumulating flexi hours as a result of being on a full week of leave.
  - Another case was seen where a member of part time staff has claimed overtime payments at a rate of time-and-a-half even though they had not worked the full 37 hour week at the basic rate.
- 3.5 The number of hours noted on some overtime claim forms have been incorrectly calculated, however the issue isn't considered to be material enough to date and therefore no specific action is required to be taken. Nevertheless, the matter should be drawn to the attention of those officers who certify such claims.

#### 4. **Audit Opinion**

**(C) The Audit Opinion is that the propriety of the arrangements for Overtime can not be stated with certainty since the controls that exist cannot be relied upon. The service in question has committed to implement the following actions in order to mitigate the identified risks:**

- Continuing to consult with Human Resources regarding the task of establishing the guidelines, and ensuring that their content is communicated effectively among the staff of the department following the completion of the work.
- Continuing with the work of establishing one standard claim form to be used for the purpose of claiming overtime payments, which includes an appropriate box to indicate whether the work is foreseen or not.
- Establishing an arrangement for enforcing the routine of completing overtime request forms, as appropriate and dependent on the nature of the work.
- Ensuring consistency within the department with respect to the recording of TOIL, making sure the records kept are in accordance with the Council's TOIL policy.
- Line managers to give particular attention to the hours being recorded on flexi spreadsheets by part time staff. Ensuring in particular:
  - That only in exceptional circumstances should those members of staff who are contracted as part time workers be accumulating flexi hours, rather than developing to be a regular practice;
  - That part time staff do not claim payments at the rate of time-and-a-half unless they have worked a full week of 37 hours on the basic rate during the week in question.