

**2018/19 Internal Audit Recommendations
Actions Outstanding or Off-Target**

Initial Recommendation	Star Rating	Agreed Action	Agreed Implementation Date	Responsible Officer	Current Position
1118001 AGS					
It should now be ensured that Financial Procedure Rules are reviewed, updated and finalised as a matter of urgency so that adequate, current guidance is available to assist with assuring governance requirements are maintained.	**	Recommended action agreed.	June 2019	Head of Revenues and Financial Compliance	Financial Procedure Rules document has been reviewed and is due to be presented at CMT at the beginning of April 2020. Following this, the document will be presented to the Audit Committee.

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4118015 Schools Recruitment and Teachers' Salaries					
Procedure documents should be amended to include checks that the correct forms have been completed and that they have been correctly authorised and submitted before an employee commences work.	*	Current Standard Operating Procedures will be reviewed in line with training of School Admin Officers.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.
School guidance notes should be updated to include: - Who can authorise the forms;	*	Guidance notes to be updated and training sessions to be organised for School Admin Officer.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.

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- How these forms should be submitted to HR, including the requirement for the Headteacher to be copied in to emails if the forms are sent by a School Admin Officer.					
Only forms which have been appropriately authorised should be accepted. All forms should be sent direct to HR either from the Head teacher or ensuring the Head teacher has been copied into the e-mail.	*	Training sessions to be organised for School Admin Officer. Staff will be reminded that correct forms are to be received from schools before implementing any changes.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.
Schools should be reminded that commencement forms and termination forms should be submitted promptly. This will give payroll the opportunity to ensure that the new employees receive their first pay promptly and that final pay to employees is correct and no overpayment occurs.	**	Training sessions to be organised for School Admin Officer.	31/07/2019	Employee Services Manager	SOPs are in the process of being updated and training sessions have been arranged for March 2020 and April 2020.

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5118015 Payroll					
It should be ensured the Annual Employee Certification exercise is undertaken on a regular, timely	**	Because of new working practices and other matters, the responsible officer has reported that there	30/09/2019 (2019 exercise)	Team Leader – Control & Systems	The Annual Employee Certification exercise has recommenced and has been sent

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basis and adequate resources are made available to achieve this. In the event of non-returns, a formal procedure should be established to hold relevant managers to account if they do not complete the exercise.		were issues regarding completing the 2018 exercise. A timetable has been produced for the 2019 exercise.			to schools and departments. Responses were due by 5 th March 2020.
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5118019 Travel & Subsistence System					
A further reminder should be issued to all staff regarding the requirement to adhere to the Travelling & Subsistence Policy. The issues in this report should also be escalated to the Corporate Management team.	**	A reminder will be sent to all staff and authorising officers.	July 2019	Employee Services Manager	The division is currently considering the best way of communicating the message to staff.
A review of guidance relating to expense claims processed via Resource Link should be undertaken. It is acknowledged that whilst Departmental officers are authorising the claims, it is Internal Audit's opinion that responsibility should also lie with People Management & Performance to provide appropriate guidance as to what should, and what should not,	**	A review of the guidance will be undertaken and placed on the claim screen.	December 2019	Employee Services Manager	The division is currently working on an update to the guidance.

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be submitted for processing on Resource Link.					
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5118010 Deputyships					
The in-house procedural guidance should be updated to reflect current practice / officers involved with the Deputyship process.	*	The in-house procedural guidance will be updated to reflect current practice / officers involved with the Deputyship process.	30/06/2019	Finance Manager - Corporate	The procedural document is currently being updated, including updates to reflect change in post titles and authorised signatories with regard to banking arrangements.

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6118008 Museums					
<i>[Initial recommendation made during 2015/16 review of Museums]</i> Appropriate insurance cover should be put in place for all artefacts held at the Authority's museums. This should be undertaken in liaison with the Authority's Risk Management Section.'	**	Ensure the Collections rationalisation programme is completed.	November 2016 (initially) Revised implementation date: 2020	Museum Development Manager	ONGOING Revised Collections Development Policy 2017-2022 (dealing with acquisition and disposal) formally approved 24/10/2017 by EBM. Submitted as part of Museum Accreditation return October 2017. Leisure Services Asset Disposal Guidelines.

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					<p>'Development of Carmarthenshire Museum Service Collections Centre' report includes a section on opportunities for collections rationalisation.</p> <p>Rationalisation recommendations are complex and extensive to be undertaken in consultation with museums and other stakeholders. Lack of capacity and organisational culture to be addressed to undertake a successful rationalisation programme.</p>
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6118011 Carmarthen Leisure Centre					
Details of the agreement for the use of the Physiotherapy room should be clarified, and rates charged reviewed.	**	Service level agreement to be written and agreed with third party hirer. Charges going forward to be agreed by Senior Manager.	31/07/2019	Active Facilities Manager	Agreed action remains outstanding. Further consideration is being given by the team as to whether an SLA is needed, or whether the room hire should be included in the Charging Digest.

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6118016 Disability Sport Wales Grant					
<p>The project specific Financial Management code should be utilised for all relevant transactions in order to facilitate accurate reporting of project income /expenditure.</p> <p>When preparing claims, a reconciliation between transactions per the financial management system and transactions claimed should be undertaken. This should be documented.</p>	**	<p>Reconciliation to be undertaken between transactions claimed and the Financial Management System and documented.</p>	30/03/2019	Actif Communities Manager	<p>Project Grants Manual Training was received by the relevant officers during January 2020. Following this training, this action will be implemented.</p>