

MONITORING REPORT Q3 2023/24 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Adult Services	Adult Services - Business Support Team	High	<i>The audit included the review and testing of controls established by management over the following areas: Expenditure, Purchase Cards, Travel Expenses, Personnel records, Data Security</i>	None
Fundamental Systems	Housing & Council Tax Benefit	High	<i>The audit examined the following processes: Verification of new claims, Assessment of claims, Changes in claimant circumstances, Extended Payments, Discretionary Housing Payments, Payment controls, Periodic reviews, Overpayments, Performance, Post Opening Procedures, GDPR/Retention</i>	None
Planning & City Regeneration	External Funding Team	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Administration of Projects, Completion of Claims, Reconciliation and Verification of spend to the General Ledger, GDPR and Data Retention</i>	None
Contract Audits	Contracts Register	High	<i>Testing was undertaken to examine the controls and procedures associated with the following: Procurement Team Organisation and Procedures, Contracts exist for all eligible Council expenditure, All Contracts are included in the Contract Register.</i>	None
Adult Services	Adult Services Establishments	Substantial	<i>The audit reviewed the procedures in place in regard to the following areas: Expenditure, P-Cards, Security, Income / Sales, Petty Cash, Service Users' Money and Property, Inventory, Unofficial Funds, Employee Records</i>	<i>The audit was of day and residential services within Adult Services. The audit was based on a self-assessment questionnaire completed by a member of the management team at each service, and a small number of site visits to verify some of the responses provided. No Medium Risk recommendations were made, but a significant number of Low Risk and Good Practice recommendations were made across a number of sites.</i>

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Adult Services	Integrated Community Equipment Service & Suresprung	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Joint Working Arrangement, Trustee Meetings / Charity Returns, Expenditure, Purchase Cards, Stock of Equipment, Testing of Lifting Equipment, Vehicles, Inventory, Employees, Income (Vending Machine and Payphone), Grants, GDPR and Data Retention</i>	<i>A list of overdue inspections of lifting equipment was provided, and it was noted that a number of inspections were overdue . We were advised that staff shortages in the Testing Team, and difficulties in arranging access to properties, were factors that resulted in a number of inspections being overdue (MR). Testing revealed that an annual Inventory check had not been carried out for some time and consequently Inventory Certificates were not being completed as required (MR). A number of additional Low Risk and Good Practice recommendations also noted.</i>
Adult Services	Non-Residential Care	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Invoice Verification, Service User Financial Assessment, Service User Charges, Recovery of Service User arrears, Welcome Break, GDPR/Data Retention</i>	<i>Sample testing of the collection of service user arrears showed five cases had not been reviewed for a period of between six to ten months (MR). A number of additional Low Risk and Good Practice recommendations also noted.</i>
Education Planning & Resources	Bishop Gore Comprehensive School	Substantial	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Governance, Management of Delegated Resources, Cash, Collection and Banking of Income, Lettings, Bank Reconciliation, Expenditure, Computer Security, Unofficial Funds, Verification of Employees / Additional Hours Paid, Inventory, Minibus Records, Verification and Authorisation of Free School Meals</i>	<i>A review of inventory records showed that they had not been completed fully and were not up to date (MR). A number of additional Low Risk and Good Practice recommendations also noted.</i>

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Education Planning & Resources	Olchfa Comprehensive School	Substantial	<p>Testing was undertaken to examine the controls and procedures associated with the following areas: Governance, Management of Delegated Resources, Cash, Collection and Banking of Income, Lettings, Bank Reconciliation, Expenditure, Computer Security, Unofficial Funds, Verification of Employees / Additional Hours Paid, Inventory, Minibus Records, Verification and Authorisation of Free School Meals</p>	<p>Evidence of adhering to Procurement rules had not been retained for cumulative purchases in excess of £10k with one supplier sampled (MR). Expenditure testing revealed a number of purchases made from the delegated budget in relation to supplies for a leaving party for the Headteacher, which were not for the benefit of pupils (MR). The school had also accepted a donation from one of its current suppliers (MR). A number of additional Low Risk and Good Practice recommendations also noted.</p>
Building Services	Heol y Gors Plant Hire & Transport	Substantial	<p>Testing was undertaken to examine the controls and procedures associated with the following areas: Stock Records, Movements of Plant, External Hires, Purchases of new Plant, Recharges, Security of Plant, Diesel and AdBlue, Vehicle and Driver Checks</p>	<p>The plant hire system is unable to produce a number of expected reports such as current stock levels, or new items that had been purchased within the year. We were informed that this was a known weakness, and a new system has been requested from Digital Services. As a result stock could not be confirmed (MR - repeated recommendation). A new system is due to be implemented by March 2024. A number of additional Low Risk and Good Practice recommendations also noted.</p>
Digital & Customer Services	Corporate Complaints	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Corporate Complaints, Social Services Complaints, Ombudsman complaints, Performance and Monitoring, GDPR/Data Retention</p>	<p>Sample testing of complaints noted one instance where the complaint had not been progressed for a number of months and had been omitted from the monitoring reports. We were advised that this was a one off issue and staff had been reminded to ensure all complaints are progressed and captured appropriately (MR). A number of additional Low Risk and Good Practice recommendations also noted.</p>

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Education Planning & Resources	Crwys Primary School	Moderate	<i>The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security</i>	<i>Subject to follow-up audit in Q4 2023/24. Results will be reported to committee in due course.</i>
Housing & Public Health	Trading Standards Division	Moderate	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure including Purchase Cards, Cash/Credit Income including Licences, Income & Seized Cash Held Securely, Goods Held Securely, Inventory of Equipment, Travel Expenses, Employee Records, POCA Investigations, Controlled Stationary, Vehicles, GDPR and Data Retention.</i>	<i>Subject to follow-up audit in Q1 2024/25. Results will be reported to committee in due course.</i>