

Appendix 2

Moderate / Limited - Significant Issues

Audit	Rating	Reasons
E-Commerce	Moderate	<ul style="list-style-type: none"> • No formal strategy, standards or guidelines in place • No policy on use of cookies on Council's online shopping website • Standard systems and working practices required • Formal documentation of back-up procedures required • Business continuity and disaster recovery plans required
Key Stage 4 Education Centre	Moderate	<ul style="list-style-type: none"> • Excessive number of P Cards held • Confusion over roles and responsibilities for admin staff • Health & Safety and Fire Risk Assessments required • Eligibility for free school meals not always checked • Division of duties required in petty cash re-imburements • Failure to comply with Contract Procedure Rules • Failure to use ISiS for procurement • Inventory out of date
Llangyfelach Primary School	Moderate	<ul style="list-style-type: none"> • Income not banked on regular basis • Unofficial fund auditors not independent • Official orders not always raised
Community Alarms Service	Limited	<ul style="list-style-type: none"> • Issues surrounding charging for the service on a consistent and timely basis. • Lack of a formal debt recovery process and policy • Delay in collecting income from Housing Dept and Housing Associations. The former has limited impact on the Council overall. • Equipment not collected from users who had declined to pay for service

		<ul style="list-style-type: none">• Income collection disputes not resolved promptly• Mismatch between service user databases• Inappropriate stock storage facilities used• Maintenance contractor failing to provide 24 hour response• Service not ended when domiciliary care package ends• Technical knowledge concentrated in one member of staff• No call recharges to Neath Port Talbot when joint funding agreement ceased• Advance payments made to suppliers
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