

Appendix 3

Moderate Level of Assurance - Significant Issues

Audit	Rating	Reasons
Trading Standards	Moderate	<ul style="list-style-type: none"> • Incomplete checks undertaken prior to issue of Street Trading licences • Cash seizure forms not pre-numbered • No evidence of cash seized being counted by 2 officers • Goods seizure forms not pre-numbered • No evidence of the disposal of seized goods being authorised by 2 officers • Potential overpayments of travelling expenses • Issues regarding the control and review of Proceeds of Crime Act investigations
Swansea Children's Centre and Mayhill Family Centre	Moderate	<ul style="list-style-type: none"> • ISiS Purchase to Pay system not used • Overpayment identified due to delay in processing invoices for payment • Corporate contracts not always used • P Card used to pay utility bills and for multiple purchasers from same supplier • P Card used to purchase from corporate contract rather than ISiS order • Inventories not up to date • Disposal or transfer of inventory items not documented • Annual inventory certificate not completed
Outdoor Leisure Spot Checks	Moderate	<ul style="list-style-type: none"> • Traffic Regulation Order not in place at 2 car parks meant enforcement action could not take place • Vehicle details not recorded on car parking permits • Staff car parking permits had not been approved by Head of Service • Approval of terms and conditions for parking permits could not be found
Pentrehafod Pool and Sports Hall	Moderate	<ul style="list-style-type: none"> • Not possible to confirm that all staff had valid Disclosure and Barring Service checks • Copy of fire evacuation procedure not held at site • Club booking forms not completed and no evidence of club's insurance details retained • Significant income deficit had not been investigated

Car Parks	Moderate	<ul style="list-style-type: none">• Not always evident that 2 officers involved in counting cash• Explanations not always provided for under and over bankings• No warning message when trigger point for car park machine collection reached• Emergency barrier exit tickets issued by Deputy Manager not recorded• Some insurance issues identified• Some errors in monthly VAT calculation• No records kept of requests for replacement season tickets• Season tickets are pre-numbered but no stock record maintained
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