



WALES AUDIT OFFICE  
SWYDDFA ARCHWILIO CYMRU

# Certification of Grants and Returns 2015-16 – City & County of Swansea

Audit year: 2016

Date issued: March 2017

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The team who delivered the work comprised Geraint Norman, David Williams, Leanne Malough, Jonathan Mather, Lucy Herman, Michelle Davies, Andrea Williams and Olivia Hodgson.

# Contents

## Summary report

Summary	4
Headlines	5
Summary of certification work outcomes	8
Recommendations	17
Fees	24

# Summary

- 1 Under Paragraph 20 of Schedule 8 to the Government of Wales Act 2006 the Auditor General shall, if required by a local government or other grant-receiving body, make arrangements for certifying claims and returns (referred to as grant claims, hereafter).
- 2 We undertook our work with the aim of certifying individual claims and to assess whether the Council has adequate arrangements to ensure the production of co-ordinated, accurate, timely and properly documented grant claims.
- 3 We have completed the audit and conclude that while the Council has generally adequate arrangements in place for the production and submission of its 2015-16 grant claims, there is scope for improvement. We are continuing to work with the Council to make these improvements for 2016-17. Our conclusion for 2015-16 is based on the following overall findings:
  - the Council worked closely with us to ensure that an accurate and up-to-date schedule of 2015-16 grants was in place throughout the year; and
  - there is scope to improve the Council's arrangements for submitting its grant claims for audit.
- 4 For 2015-16, we certified 17 grant claims, with a total value of £295,761,884 - this was five claims less than in 2014-15 (£352,447,239).
- 5 In accordance with a new understanding between the Welsh Government and the Wales Audit Office, auditors working under certification arrangements made by the Auditor General for Wales are only required to seek claim adjustments or issue qualification letters when the collective value of the matters arising is likely to be £10,000 or more.
- 6 The Council submitted 53 per cent of its 2015-16 grant claims to us on time. We can confirm that we have certified all of the claims, at a total audit cost of some £76,000. Overall, our 2015-16 audits resulted in a reduction of £693 being claimable by the Council.
- 7 One in four of the Council's claims were qualified; which is in line with the Welsh average for 2015-16.

# Headlines

## Introduction and background

### **This report summarises the results of work on the certification of the Council's 2015-16 grant claims and returns**

- As appointed auditors of the Council, we are asked on behalf of the Auditor General, to certify grant claims made by the Council.
- For 2015-16, we certified 17 grants and returns with a total value of £295,761,884.
- At the start of our grant audit work for 2015-16, we met with the grant co-ordinator and key financial officers (having the responsibility of grant claim preparation) and agreed our proposed approach for completion of this work.
- We subsequently agreed a **Joint Working Protocol**, which will be formally implemented in 2016-17 alongside a comprehensive **Good Practice Grant Checklist**, which we have provided to be included on each grant claim file. The **Grant Checklist** highlights the key areas we will be reviewing whilst performing grant auditor certification.
- We held regular meetings with the Grants Coordinator and agreed the timetable of grant audit work to be performed, who informed the key officers involved in grant claim preparation. The Grants Coordinator left the Council's employment in June 2016. We subsequently worked with key financial officers to ensure that an accurate and up to date schedule of grants and returns was in place.
- We held a post project learning session with key financial officers to review the processes followed in 2015-16 and to improve arrangements for 2016-17.
- We have produced this report so that we can provide feedback to those officers having the responsibility for grant management so that we can work together to identify further improvements which can be made to improve the processes.

## Timely receipt of claims

### **Almost half of the Council's grants were submitted late for audit**

- Our analysis shows that 53 per cent of grants received during the year were received by the Council's deadline. However, whilst the Council submitted 47 per cent (8) of its claims late for audit, most of the claims had only minimal delays. We can confirm that none of the delays caused audit adjustments to the claims.

	<ul style="list-style-type: none"> <li>In future, the grant co-ordinator should ensure that all grant claims are submitted by the deadlines and, importantly, that replies to audit queries are typically provided within no more than two working days. We acknowledge that audit queries that relate to third parties' expenditure are likely to sometimes take longer to address. Nevertheless, it is imperative that queries are answered in a timely manner in order for the auditor certification deadline to be met.</li> </ul>
<b>Certification results</b>	<p><b>We issued unqualified certificates for 13 grants and returns but qualifications were necessary in 4 cases (24 per cent)</b></p> <ul style="list-style-type: none"> <li>The reasons for qualifying the 2015-16 grants can be grouped into issues which have been reported in previous financial years: <ul style="list-style-type: none"> <li><b>Qualification issues reported as reported in previous financial years:</b> <ul style="list-style-type: none"> <li>claims not prepared correctly;</li> <li>apportionment rates not supported by robust evidence; and</li> <li>ineligible expenditure included within claim.</li> </ul> </li> <li><b>Qualification issues reported for the first time in 2015-16</b> <ul style="list-style-type: none"> <li>payments not authorised in accordance with the Council's financial procedures; and</li> <li>procurement issues due to non-compliance with the Council's contract procedures.</li> </ul> </li> </ul> </li> </ul>
<b>Audit adjustments</b>	<p><b>Adjustments were necessary to one of the Council's grants as a result of our auditor certification work this year</b></p> <ul style="list-style-type: none"> <li>there were no significant adjustment (i.e., over £10,000); and</li> <li>the net adjustment of the one grant is a reduction of £695 in funds payable to the Council.</li> </ul>
<b>The Authority's arrangements</b>	<p><b>The Council has adequate arrangements for preparing its grants and returns and supporting our certification work but improvements are required in some areas</b></p> <ul style="list-style-type: none"> <li>the Council should consider if training is required for those officers having responsibility within their departments for letting contracts (however small) to ensure that they are aware of the correct procedures to be followed;</li> </ul>

	<ul style="list-style-type: none"> <li>• extra procedures should be put in place to ensure that individual grant scheme rules are adhered to throughout the Council; and</li> <li>• the Council should put in place systems and controls to ensure that where grant is passed to a third party to spend, that the organisation is complying with grant scheme rules by keeping adequate records of expenditure.</li> </ul>
Fees	<ul style="list-style-type: none"> <li>• Our overall fee for certification of grants and returns for 2015-16 is some £76,000, which was well within our original estimate of £100,000. <b>The lower fee reflects the reduction in the number of grants requiring certification.</b></li> </ul>

# Summary of certification work outcomes

- 8 Detailed on the following page is a summary of the key outcomes from our certification work on the Council's 2015-16 grants and returns, showing where either audit amendments were made as a result of our work or where we had to qualify our audit certificate.
- 9 In accordance with a new understanding between the Welsh Government and the Wales Audit Office, auditors working under certification arrangements made by the Auditor General for Wales are only required to seek claim adjustments or issue qualification letters when the collective value of the matters arising is likely to be £10,000 or more.
- 10 A qualification means that issues were identified concerning the Authority's compliance with a scheme's requirements that could not be resolved through adjustment. In these circumstances, it is likely that the relevant grant-paying body will require further information from the Authority to satisfy itself that the full amounts of grant claimed are appropriate.

## Key information for 2015-16

### Overall, we certified 17 grants and returns:



12 were unqualified with no amendment

1 was unqualified but required some amendment to the final figures

4 required a qualification to our audit certificate, no amendment was made to the final claim



Ref – Para 8	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
1	BEN01 Housing Benefit Subsidy	30.04.16	28.04.16	No			(£695)	
2	EDU18 Transitional SBIG T3 and 21 <sup>st</sup> Century Schools	30.09.16	30.09.16	No				
3	EYC01 Flying Start	30.09.16	13.10.16	Yes				
4	EYC02 Flying Start Capital	30.09.16	30.09.16	No				
5	EYC14 Families First	30.09.16	13.10.16	Yes				
6	HLG01 Section 33 NHS (Wales) Act 2006 Pooled Budgets	29.04.16	12.10.16	Yes				
7	LA01 NDR Non-Domestic Rates Return	27.05.16	11.05.16	No				
8	PEN05 Teacher' Pension Return	27.05.16	11.05.16	No				
9	RG03 Communities First – West Swansea	31.07.16	30.11.16	Yes				
10	RG03 Communities First – East Swansea	31.07.16	30.11.16	Yes				
11	RG03 Communities First – South Swansea	31.07.16	30.11.16	Yes				
12	RG03 Communities First – North East Swansea	31.07.16	30.11.16	Yes				
13	RG03 Communities First – North West Swansea	31.07.16	30.11.16	Yes				

Ref – Para 8	Grants and returns	Claim due	Claim received	Late	Qualified certificate	Adjustment (>£10,000)	Adjustment (<£10,000)	Unqualified certificate
14	SOC07 Social Care workforce development programme	23.09.16	22.09.16	No				
15	TRA15 Local Transport Grant	30.09.16	30.09.16	No				
16	TRA23 Free Concessionary Travel	30.09.16	30.09.16	No				
17	TRA27 Bus Services Support Grant	28.02.17	23.01.17	No				
	Total						(£695)	

11 This table summarises the key issues behind each of the adjustments, qualifications or issues that were identified.

Ref	Summary observations	Amendment
1	<p><b>BEN01 Housing Benefit Subsidy</b></p> <ul style="list-style-type: none"> <li>A number of minor amendments were identified during the course of our certification of this claim arising from the processing of manual adjustments. We identified these in detail in the CF2 Certificate accompanying the certified claim. <b>(Recommendation 3)</b></li> </ul>	£(695)
2	<p><b>EYC02 Flying Start Capital (Qualification Letter)</b></p> <ul style="list-style-type: none"> <li><b>Payments were not always authorised in accordance with the Council’s Financial Regulations.</b> We tested twelve transactions totalling £271,238, which represented 58% of the total expenditure of £464,655. One transaction of £51,778 was authorised by an Officer outside of their delegated signatory limit of £50,000. The expenditure was subsequently paid. In our opinion this was an isolated case. <b>(Recommendation 6)</b></li> <li><b>Two separate contracts totalling £63,884.10 were awarded in year without following the Council’s contract procedure rules.</b></li> </ul> <p>The first contract (£14,936) was awarded to a company called ‘TAD Builders Ltd’ for the upgrading of the play area at Parklands Primary School. Quotations were not obtained from appropriate suppliers registered on the National Procurement website (Sell2Wales). There was no formal consultation or agreement with the Strategic Procurement Manager to follow an alternative procurement route. In addition a Contract Award Report was not produced and there was no evidence of a signed contract being in place for this work</p> <p>The second contract (£48,947.63) was awarded to a company called ‘J Randall Roofing Contractors Ltd’ for the fitting of a replacement roof at Seaview Flying Start. The Strategic Procurement Manager was not notified in advance of the proposed tender process as required by contract procurement rule 4.2. The requirements for this work was not advertised on the Sell2Wales website and again there was no formal consultation or agreement with the Strategic Procurement Manager to follow an alternative procurement route. In addition, a Contract Award Report was not produced and there was no evidence of a signed contract being in place for this work. The Council’s standard terms and conditions for ‘the supply of goods or services and/or</p>	-

Ref	Summary observations	Amendment
	<p>contracts for works' were not included within the invitation to tender documents prepared for this work. The Head of Legal, Democratic Services and Procurement is required to maintain a register of all contracts entered into &gt;£25,000. This contract was not entered on to the register. <b>(Recommendation 2) (Recommendation 4)</b></p>	
3	<p><b>HLG01 Section 33 NHS (Wales) Act 2006 Pooled Budgets (Qualification Letter)</b></p> <ul style="list-style-type: none"> <li>• <b>Partnership Agreement</b> – the original partnership agreement between Abertawe Bro Morgannwg University LHB and Neath Port Talbot CBC and the Council expired on 31 March 2015. An extension to this agreement was communicated to the partnership bodies in July 2015 but this agreement was not formally signed by all bodies until August 2016. This had no impact on the delivery of services and all bodies continued to contribute towards the fund. However, the extension to the agreement should have been formally agreed and ratified prior to the end of the original agreement. <b>(Recommendation 2)</b></li> <li>• <b>Apportionment of staff costs</b> – the staff costs for a number of employees are paid directly out of the pooled fund. We identified that the method used to apportion these costs is not formally documented. The apportionment of these costs is based on management judgement and is not supported by timesheets or contract documentation. We recommend that the methodology used to calculate apportionments is formally documented and supported by appropriate evidence. <b>(Recommendation 4)</b></li> <li>• <b>Review of the Equipment Catalogue</b> – approximately 90% of all equipment purchased through the Fund relates to standard (i.e. catalogue) stock. The catalogue has not been subject to systematic review for some time. As a result, the service cannot demonstrate that the products purchased from the catalogue are competitively priced and provide value for money. As a result, I am uncertain as to whether the Council obtained value for money. <b>(Recommendation 1)</b></li> </ul>	-
4	<p><b>LA01 NDR Non-Domestic Rates Return (Certification Note)</b></p> <ul style="list-style-type: none"> <li>• Entries in line 25 'Losses in Collection' had been calculated correctly. However, the percentages applied within each sub category of the bad debt provision had not been revised for a number of</li> </ul>	-

Ref	Summary observations	Amendment
	years. We recommend that the Council review these percentages to ensure that they remain valid. <b>(Recommendation 4)</b>	
5	<p><b>RG03 Communities First – West Swansea (Certification Note)</b></p> <ul style="list-style-type: none"> <li>• In agreeing Youth Service expenditure to the ledger, we identified an imbalance of £456.63 where the associated expenditure on the West Cluster Return was higher than that shown on the Council's ledger. <b>(Recommendation 3)</b></li> <li>• Whilst we did not identify any issues with specific third party transactions, we did identify a lack of evidence to support the controls over third party expenditure. Monitoring visits are not formally documented; no information was available to confirm when visits had taken place, who had undertaken the visit, what had been inspected and what issues (if any) had been identified because of the visit. <b>(Recommendation 4) (Recommendation 5)</b></li> <li>• We tested the apportionment of Management Charges across each Communities First cluster. We identified that the Finance element of these charges is based upon historic information, which is not supported by appropriate audit evidence. <b>(Recommendation 4)</b></li> </ul>	-
6	<p><b>RG03 Communities First – East Swansea (Certification Note)</b></p> <ul style="list-style-type: none"> <li>• Whilst we did not identify any issues with specific third party transactions, we did identify a lack of evidence to support the controls over third party expenditure. Monitoring visits are not formally documented; no information was available to confirm when visits had taken place, who had undertaken the visit, what had been inspected and what issues (if any) had been identified because of the visit. <b>(Recommendation 4) (Recommendation 5)</b></li> <li>• We tested the apportionment of Management Charges across each Communities First cluster. We identified that the Finance element of these charges is based upon historic information, which is not supported by appropriate audit evidence. <b>(Recommendation 4)</b></li> </ul>	-
7	<p><b>RG03 Communities First – South Swansea (Certification Note)</b></p> <ul style="list-style-type: none"> <li>• Whilst we did not identify any issues with specific third party transactions, we did identify a lack of</li> </ul>	-

Ref	Summary observations	Amendment
	<p>evidence to support the controls over third party expenditure. Monitoring visits are not formally documented; no information was available to confirm when visits had taken place, who had undertaken the visit, what had been inspected and what issues (if any) had been identified because of the visit. <b>(Recommendation 4) (Recommendation 5)</b></p> <ul style="list-style-type: none"> <li>We tested the apportionment of Management Charges across each Communities First cluster. We identified that the Finance element of these charges is based upon historic information, which is not supported by appropriate audit evidence. <b>(Recommendation 4)</b></li> </ul>	
8	<p><b>RG03 Communities First – North East Swansea (Certification Note)</b></p> <ul style="list-style-type: none"> <li>Whilst we did not identify any issues with specific third party transactions, we did identify a lack of evidence to support the controls over third party expenditure. Monitoring visits are not formally documented; no information was available to confirm when visits had taken place, who had undertaken the visit, what had been inspected and what issues (if any) had been identified because of the visit. <b>(Recommendation 4) (Recommendation 5)</b></li> <li>We tested the apportionment of Management Charges across each Communities First cluster. We identified that the Finance element of these charges is based upon historic information, which is not supported by appropriate audit evidence. <b>(Recommendation 4)</b></li> </ul>	-
9	<p><b>RG03 Communities First – North West Swansea (Certification Note)</b></p> <ul style="list-style-type: none"> <li>Whilst we did not identify any issues with specific third party transactions, we did identify a lack of evidence to support the controls over third party expenditure. Monitoring visits are not formally documented; no information was available to confirm when visits had taken place, who had undertaken the visit, what had been inspected and what issues (if any) had been identified because of the visit. <b>(Recommendation 4) (Recommendation 5)</b></li> <li>We tested the apportionment of Management Charges across each Communities First cluster. We identified that the Finance element of these charges is based upon historic information, which is not supported by appropriate audit evidence. <b>(Recommendation 4)</b></li> </ul>	-

Ref	Summary observations	Amendment
10	<p><b>SOC07 Social Care Workforce Development Programme (Qualification Letter)</b></p> <ul style="list-style-type: none"> <li>• <b>The claim included £22,915 of expenditure incurred outside of the claim period.</b> We tested 27 transactions to confirm eligibility of expenditure and to confirm that the expenditure related to goods and services that occurred within the claim period. Two transactions were identified (£18,540) relating to training courses outside of the claim period. As a result we extended our testing to include a further 12 transactions. Two more transactions were identified (£785) as relating to training courses outside of the claim period. In addition, for a further two transactions (£3,590) the Council could not provide the date of the training course. <b>(Recommendation 1)</b></li> <li>• For some transactions there was no evidence to demonstrate compliance with the Council's contract procedure rules. We tested 15 transactions to confirm adherence to the Council's contract procedure rules. For two transactions, (£16,772.64) the CPR20 form (which gives authorisation to follow a single tender process had not been signed by the Strategic Procurement Officer. For one transaction, (£8400) the Council was unable to provide evidence to support to confirm four quotations had been obtained or a single tender process had been approved. <b>(Recommendation 2) (Recommendation 4)</b></li> </ul>	-
11	<p><b>TRA15 Local Transport Grant – Qualification Letter</b></p> <ul style="list-style-type: none"> <li>• <b>The claim included £23,247.84 of expenditure incurred outside of the claim period.</b> We tested eight transactions to confirm eligibility of expenditure and to confirm that the expenditure related to goods and services that occurred within the claim period. Three transactions related to the recharge of staffing costs from another council. These costs should not have been included as eligible grant expenditure in the 2015-16 financial year as the expenditure relates 2016-17. This was an isolated error as a result we did not extended our sample. <b>(Recommendation 1)</b></li> </ul>	-
12	<p><b>TRA23 Free Concessionary Travel (Certification Letter)</b></p> <ul style="list-style-type: none"> <li>• In agreeing the claim, form back to the quarterly claims we identified an imbalance of £535.32 where the quarterly claims and Quarter 0 payment exceeded the year-end claim form.</li> </ul>	-

Ref	Summary observations	Amendment
	<p><b>(Recommendation 3)</b></p> <ul style="list-style-type: none"> <li>In agreeing expenditure to the ledger, we identified an imbalance of £57.21 where the associated expenditure to the Bus Operator Payments as per the year-end claim form was less than that shown on the Council's ledger. <b>(Recommendation 3)</b></li> </ul>	
13	<p><b>TRA27 Bus Services Support Grant 2014-15 and 2015-16 (Certification Letter)</b></p> <ul style="list-style-type: none"> <li>In agreeing the claim form to the quarterly claims, we identified an imbalance of £7,528.07 where the quarterly claims and Quarter 0 payment exceeded the year-end claim form. This has been corrected in 2016-17. <b>(Recommendation 3)</b></li> <li>There is an on-going pattern of late submission of Operators claims to the Council despite requests for information to be provided promptly. Despite the late receipt of this information, our testing of a sample of year-end invoice expenditure charged in the last month of the statement period provided assurance that prepayments and payments in advance to suppliers/contractors/other third parties had been accounted for correctly. <b>(Recommendation 5)</b></li> </ul>	-
	<b>Total effect of amendments to the Council</b>	<b>£(695)</b>



# Recommendations

12 We have given each recommendation a risk rating and agreed what action management will need to take. We will follow up these recommendations during next year's audit.

Priority 1	Priority 2	Priority 3
<p>Issues that are fundamental and material to your overall arrangements for managing grants and returns or compliance with scheme requirements. We believe that these issues might mean that you do not meet a grant scheme requirement or reduce (mitigate) a risk.</p>	<p>Issues that have an important effect on your arrangements for managing grants and returns or complying with scheme requirements, but do not need immediate action. You may still meet scheme requirements in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.</p>	<p>Issues that would, if corrected, improve your arrangements for managing grants and returns or compliance with scheme requirements in general, but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.</p>

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Unapproved/ ineligible expenditure included	R1 Only eligible expenditure, and that incurred within the claim period, should be included within the claim. The Welsh Government advice should be sought prior to claim completion if in any doubt of the eligibility of expenditure.	1	Agreed	Nominated Officers by 31/12/17

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Contracts not awarded in accordance with procurement procedures	R2 We understand that work is underway to resolve instances where there are current contracts in operation which were not let in accordance with standing orders or tendering procedures; however, we would recommend that the Council should consider if training is required for those officers having responsibility within their departments for letting contracts (however small) to ensure that they are aware of the correct procedures to be followed.	1	The Council has considered this matter and the relevant officers will be provided with the necessary training, user guides and documentation to ensure they comply with contract procedures and this has been discussed and agreed with the relevant department(s). Furthermore, a link has been made to the Council's External Funding Panel to enable the identification of other / future recipients of this training support.	Procurement by 31/12/17
Claim not prepared correctly	R3 In order to confirm that claims forms are completed in accordance with the guidance, all completed forms should be independently checked to supporting documentation to minimise the risk that an error will remain undetected.	2	Grant claiming departments retain responsibility for completeness and accuracy of claim. They shall be advised of the requirement to undertake an independent check.  This shall be reinforced in the grant manual	Nominated Officers by 31/12/17

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Lack of supporting evidence to support the claim	R4 The Council should put in place systems and controls to ensure that the claim is totally supported by source documentation such as ledger prints/invoices/calculation of apportionments.	2	Grant claiming departments shall be reminded of their responsibility to ensure appropriate supporting documentation is provided. This shall be reinforced in the grant manual	Nominated Officers by 31/12/17
Lack of monitoring of third parties	R5 The Council needs to ensure that it has adequate procedures in place to satisfy itself, its auditor and the grant-paying body that only eligible expenditure incurred by third parties is included in the claim. Such procedures may include obtaining independently certified statements from third parties, a payment monitoring system, a payment monitoring system or a system of spot checks performed by the Council on the third party.	2	An appropriate procedure shall be considered for implementation	Nominated Officers by 31/12/17

Issue	Recommendation	Priority	Comment	Responsible officer and target date
Non-compliance with Financial Regulations	R6 The Council needs to ensure up to date signatory lists are in place across the Council.	2	There is a rolling programme for departments to update their authorised signatory listings noting the fluid status of the workforce	Nominated Officers by 31/12/17
Deadlines not met	R7 Claim forms should be submitted on a timely basis to allow claims to be certified within the deadline set.	2	Agreed	Nominated Officers by 31/12/17

# Fees

13 Our overall fee for the certification of grants and returns is in line with the expectation as stated within the regulatory plans.

<b>Breakdown of fee by grant/return</b>	<b>2015-16</b>	<b>2014-15</b>
BEN01 Housing Benefit Subsidy	£22,768	£26,261
EDU18 Transitional SBIG T3 and 21 <sup>st</sup> Century Schools	£4,238	£3,088
EYC01 Flying Start	£5,163	£2,189
EYC02 Flying Start Capital	£3,714	£3,032
EYC14 Families First	£2,909	£3,595
HLG01 Section 33 NHS (Wales) Act 2006 Pooled Budgets	£1,831	£2,470
LA01 NDR Non-Domestic Rates Return	£4,761	£4,312
PEN05 Teacher' Pension Return	£2,335	£2,606
RG03 Communities First – West	£2,389	£2,366
RG03 Communities First - East	£2,389	£2,084
RG03 Communities First – South	£2,390	£2,366
RG03 Communities First – North East Swansea	£2,390	£2,178
RG03 Communities First – North West Swansea	£2,390	£2,178
SOC07 Social Care Workforce Development Programme	£2,614	£2,442

<b>Breakdown of fee by grant/return</b>	<b>2015-16</b>	<b>2014-15</b>
TRA15 Local Transport Grant	£2,744	£2,630
TRA23 Free Concessionary Travel	£2,379	£3,192
TRA 27 Bus Services Support Grant	£2,120	-
HRA Subsidy	-	£3,935
Swansea Land Development Joint Venture	-	£3,220
Sustainable Waste Management	-	£3,632
Structural Funds: Felindre	-	£2,830
Structural Funds: Waterfront City	-	£2,428
Swansea Joint Venture – Felindre	-	£4,377
Grant Planning, supervision and review	£6,073*	-
<b>Total fee</b>	<b>£75,597</b>	<b>£87,411</b>

\*estimate

Wales Audit Office  
24 Cathedral Road  
Cardiff CF11 9LJ

Tel: 029 2032 0500

Fax: 029 2032 0600

Textphone.: 029 2032 0660

E-mail: [info@audit.wales](mailto:info@audit.wales)

Website: [www.audit.wales](http://www.audit.wales)

Swyddfa Archwilio Cymru  
24 Heol y Gadeirlan  
Caerdydd CF11 9LJ

Ffôn: 029 2032 0500

Ffacs: 029 2032 0600

Ffôn testun: 029 2032 0660

E-bost: [post@archwilio.cymru](mailto:post@archwilio.cymru)

Gwefan: [www.archwilio.cymru](http://www.archwilio.cymru)