

MONITORING REPORT Q1 2019/20 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Poverty & Prevention	Adult Prosperity & Wellbeing Service	High	<i>Expenditure (Inc. Purchase Cards), Income (Welfare Rights Training), Grants, Inventory, Employee expenses, Personnel Records.</i>	None
Legal, Dem. Services & Business Intelligence	Coroner's Service	High	<i>Relationship between the Local Authority and Coroner's Office, Budget monitoring procedures, Expenditure, Juror & witness expenses, Post mortem referrals/fees, Calculation of coroner's salary, Coroner's annual return, Coroner database, Business Continuity & Disaster Recovery.</i>	None
Property Services	Estates Management & Quadrant Rents	High	<i>New leases, Amendments, Rent reviews, Collections, Refunds, Rent Free Periods, Insurance, Arrears, Quadrant rent statements, Quadrant arrears, Quadrant rental expenditure, Quadrant rental income.</i>	None
Adult Services	Flexible Support Service	High	<i>Expenditure, Purchase Card, Cash Count and Security, Inventory, Petty Cash, Travel Expenses, Personnel records, Financial Assessments, Recharges, Arrears, Support Plans, Unofficial Funds.</i>	None
Poverty & Prevention	Lifelong Learning Service	High	<i>Expenditure, Purchase card, Enrolments, Income, Refunds, Course Risk Assessments, Grants, Petty Cash, Travel and Subsistence Expenses, Personnel Records, Disclosure Barring Service, IT Systems, Inventory.</i>	None
Fundamental Systems - S151	Pension Fund Administration	High	<i>Pension and ORACLE payroll system parameters, Rates of contributions received and reconciliation procedures, Input of new members to the pension scheme, AVC's/APC, Transfers in and out of the scheme, Deferred Pensioners, New pensioners, Continued pensioners, Child pensions, CARE Revaluation, ICT, Administration and back-up procedures.</i>	None
Financial Services & Service Centre	Purchase Card Administration	High	<i>Training and Guidance Notes to staff, Transactions and Credit limits allocated to staff, Monitoring carried out by P-Card Administrator, Interface to Accounts Payable, Cancellation of P-Cards for leavers.</i>	None
Highways & Transportation	Recovery of Abandoned Vehicles	High	<i>Procedures/Record Keeping, Contract Arrangements, Vehicles Recovered, Income received.</i>	None
Cultural Services	Special Events	High	<i>Purchasing and Expenditure, Purchase Cards, Hiring of Parks & Beaches, Major Events, C&D Book Income.</i>	None
Education Planning & Resources	St Joseph's Catholic Primary School	High	<i>Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security.</i>	None
Fundamental Systems - S151	Accounts Payable	Substantial	<i>System Access, Creation and Amendments of Supplier Records, Payment of Invoices, Validation of Payments over £10k, BACS Transmissions, Direct Debits, Checking & Countersigning of Payments over £50k, Reconciliation of Accounts Payable to the Ledger, Duplicate Payments, Payment Performance, Supplier Credits on the System, Suppliers with the Address "Cheque to Cashiers", Authorised Signatory Lists, Payment of Invoices via Purchase Card.</i>	Duplicate payment testing identified 14 actual duplicates, 8 had been identified by AP processes, 6 had not. Recovery action completed/underway.
Housing & Public Health	Burials & Cremations - Swansea Crematorium	Substantial	<i>Burials, Cremations, Expenditure, P-card expenditure, Inventory, Travel Expenses, Employees, Computer System.</i>	Procurement dispensation (CP20) not obtained for one supplier tested.

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Achievement & Partnership Service	Curriculum Support Unit & Welsh Service	Substantial	<i>Expenditure including Purchase Cards (P-Cards), Grants, Inventory, Travel Expenses, Personnel Records, Disclosure & Barring Service (DBS), Lead Practitioner Payments.</i>	<i>Travel Claim calculation resulted in one small overpayment.</i>
Adult Services	Fforestfach Day Service	Substantial	<i>Expenditure including Purchase Cards (Pcards), Safe Contents & Security, Petty Cash, Income, Budget Monitoring, Inventory, Personnel Records & Travel Expenses, Unofficial Funds, Stocks & Stores of Foodstuffs & Cleaning Materials.</i>	<i>One small overpayment of training allowance noted and money collected on behalf of service users was sometimes not being counter signed by a second person.</i>
Poverty & Prevention	Info-Nation	Substantial	<i>Expenditure, Purchase card, Inventory, Travel and Subsistence Expenses, Personnel Records.</i>	<i>Lack of appropriate inventory records/checks and no annual inventory certificates.</i>
Housing & Public Health	Leashold Properties	Substantial	<i>Operational Procedures, Completeness and Accuracy of Leasehold and Database records, Leasehold Re-sales, Estimated & Actual Leasehold Charges, Repair Costs & Miscellaneous Charges, Leaseholder Loans for Major Works, Billing, System Access and Back-up Procedures, Leasehold feedback.</i>	<i>None (17 rec's)</i>
Education Planning & Resources	Morrison Primary School	Substantial	<i>Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security.</i>	<i>None (14 rec's - 2 LR rec's repeated from previous audit)</i>
Housing & Public Health	Penlan DHO	Substantial	<i>Lettings, Void Properties, End of Tenancies, Redecoration allowances, Transfers, Mutual Exchanges, Expenditure, Employee Records, Security and Safety Arrangements, Inventory, Travelling and Subsistence Claims, Controlled Stationery, Cash holding, Miscellaneous Income, Purchase Cards, Estate Management.</i>	<i>None (11 rec's - 1 LR rec repeated from previous audit)</i>
Planning & City Regeneration	Planning Services Admin & Fees	Substantial	<i>Purchasing and Expenditure, Payment Cards (P-Cards), Planning Fees, Other Income, Refunds, Inventory, Travel Expenses.</i>	<i>None (14 rec's)</i>
Housing & Public Health	Pollution Control Division	Substantial	<i>Income, Personnel Records, Travel Expenses, Expenditure including Purchase Cards (P-cards), Vehicles, Inventory.</i>	<i>Procurement dispensation (CP20) not obtained for one supplier tested. Lack of appropriate inventory records/checks.</i>
Achievement & Partnership Service	School Support Unit	Substantial	<i>Expenditure, Income (Extra Milk & Clerking), Inventory, Employee expenses, Personnel Records, Performance & Chaperone Licences, Milk Claims.</i>	<i>One staff DBS had expired but renewal process was underway at the time of audit. Two were new starters/had only recently been required due to roll change and DBS applications were underway.</i>

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Highways & Transportation	Swansea Bus Station	Substantial	<i>Income, Personnel Records, Inventory, Expenditure including Purchase Cards (P-cards).</i>	<i>Procurement dispensation (CP20) not obtained for one supplier tested.</i>
Planning & City Regeneration	Swansea Market	Substantial	<i>Service Objectives, Income Collection and Banking of cash, Rents, Inventory, Petty Cash, Employee Expenses, Health & Safety, Insurance & Registration, Procurement of Goods and Services, Purchase Cards.</i>	<i>Two stalls had expired lease which were being renewed/negotiated. Overdue Annual Fire Risk Assessment completed at the time of audit, assurance from Fire Service inspection passed. Procurement dispensation (CP20) not obtained for one supplier tested.</i>
Highways & Transportation	Transport Depot - Social Services	Substantial	<i>Expenditure, MIDAS training certificates, Purchase Card (P-Card), Income, Budget monitoring, Employees, Management of vehicles and drivers, Vehicle maintenance, Live Kilometre Service Grant, Inventory, stocks and stores.</i>	<i>None (12 rec's - 1 GP rec repeated from previous audit)</i>
Highways & Transportation	Transport Support	Substantial	<i>Tendering & Procurement arrangements, Payments to bus operators, Payments to Community Transport operators.</i>	<i>Procurement dispensation (CP20) not obtained for one supplier tested.</i>
Education Planning & Resources	Wanarlwydd Primary School	Substantial	<i>Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security.</i>	<i>Non-order facility being used on SIMS to process payment (repeated rec). Four LR rec's repeated from previous audit.</i>
Housing & Public Health	West Cross DHO	Substantial	<i>Lettings, Void Properties, End of Tenancies, Redecoration allowances, Transfers, Mutual Exchanges, Expenditure, Employee Records, Security and Safety Arrangements, Inventory, Travelling and Subsistence Claims, Controlled Stationery, Cash holding, Miscellaneous Income, Purchase Cards, Estate Management.</i>	<i>None (13 rec's - 1 LR rec repeated from previous audit)</i>
Poverty & Prevention	Young People's Service	Moderate	<i>Expenditure, P-Card expenditure, Income, Inventory, Unofficial Funds, Employee related expenditure, including travel and subsistence, Vehicles, Educational Visits, Personnel Records.</i>	<i>See detail in the body of the Q1 Monitoring Report.</i>