

MONITORING REPORT Q2 2019/20 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Education Planning & Resources	Bishopston 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
Financial Services & Service Centre	Insurance	High	<i>Standing Orders and Financial Regulations, Legal Requirements, Co-Ordination and Monitoring, Register of Insurance Policies, Claims, Insurance Records, Policy Changes, Reviews and Revaluations, Policy Renewal Dates, New Policies, Disposals, Levels of Cover, Index Linking, Claims Handler Transactions.</i>	None
Planning & City Regeneration	Economic Development Admin	High	<i>Procurement of Goods and Services (Oracle), Purchase Cards (P-Cards), Grants, Employees Records, Employee Expenses – Travel and Subsistence</i>	None
Financial Services & Service Centre	Trusts & Charities	High	<i>Procedure Notes, Management Information, Payment from Accounts, Income Collection and Depositing, Investments, Appropriate Annual Accounts and Reporting</i>	None
Poverty & Prevention	Community Safety	High	<i>Expenditure, Purchase Cards (P-Cards), Income, Grants, Inventory, Travel & Subsistence Claims, Employees, Vehicles</i>	None
Highways & Transportation	CTU Fuel	High	<i>Documentation and Procedures, Issue of Fuel, Maintenance of Stock Records, Purchases of Fuel, Recharging, Data Security.</i>	None
Financial Services & Service Centre	Brexit	High	<i>The objectives of the audit were to ensure that material business risks have been identified and that business continuity planning is (as far as possible) in place to minimise the anticipated impact of a 'Hard Brexit' based on World Trade Organisation (WTO) terms. Scope included Management, Risk Assessment & Action Plans and Communications and Engagement</i>	None
Financial Services & Service Centre	Taxation VAT	High	<i>The coding of input and output VAT is checked in other reviews such as Accounts Payable and income areas. This audit therefore concentrated on the arrangements centrally for ensuring that: Adequate guidance is obtained and staff are sufficiently advised, VAT returns are completed accurately and promptly, Issues specific to Local Authorities are addressed, VAT on Purchasing Card Transactions is treated correctly</i>	None
Adult Services	Business Support Team - Adult Services	High	<i>Procurement of Goods & Services, Purchase Card use, Inventory, Employee Records, Travel Claims, Pool Cars</i>	None
Education Planning & Resources	Y.G.G. Pontybrenin	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>Official orders not being placed, significant number of low risk recommendations.</i>
Waste Management & Parks	Waste Management	Substantial	<i>Personnel Records, Travel Expenses, Expenditure including Purchase Cards (P-Cards), Income, Security & Banking of Income, Computer Systems, Inventory Records</i>	<i>Non-compliance with CPR's re dispensation CP20. Lack of appropriate inventory records, number of low risk recommendations</i>

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Education Planning & Resources	Crwys Primary	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>Significant number of low risk recommendations, some repeated.</i>
Cultural Services	Libraries Administration	Substantial	<i>Expenditure, P-Card expenditure, Income, Inventory, Stock, Petty Cash, Employee related expenditure including travel and subsistence, Arrears & Write Offs, Internet Protection, Library System, Online Reservation System, Policies & Targets, DBS Checks, Insurance</i>	<i>Significant arrears recorded where no write-off process is in place. Large number of low risk recommendations.</i>
Housing & Public Health	Licensing Division	Substantial	<i>Premises Licences, Gambling Licences & Permits, Employee Expenses, Purchase Card Expenditure, Other Expenditure</i>	<i>License renewal dates not recorded in a number of instances, remote payments accepted via non-PCI compliant method, some additional low risk recommendations.</i>
Education Planning & Resources	Y.G.G. Felindre	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>Number of usual issues (not HR) during the final audit prior to the school closing, leading to Substantial rating.</i>
Legal, Dem.Services & Business Intelligence	Legal Services Management of Risk	Substantial	<i>Completion of Risk Assessment Checklists and Risk Management forms, Management sign-off of highlighted risks, Closure of Risk Assessment forms, Legal matters without Risks highlighted, Declarations of Conflict of Interest.</i>	<i>Some risk assessments could not be located, some low risk recommendations.</i>
Housing & Public Health	Food & Safety Division	Substantial	<i>Applications & Fees, Refunds, Expenditure, Income, Grants, Personnel Records, Travel Expenses, Vehicles</i>	<i>Lack of appropriate evidence to reconcile overtime payments, plus a significant number of low risk recommendations</i>
Child & Family Services	Emergency Duty Team	Substantial	<i>Additional payments made to staff for hours worked in excess of their standard working week, Compliance with European Working Time Directive, Travel and Subsistence Expenses, Petty Cash</i>	<i>Some issues reconciling additional pay elements to rota and overtime records, significant number of low risk recommendations.</i>
Financial Services & Service Centre	Grants Receivable	Substantial	<i>Grant applications are notified and approved (using form NGA1), Award of Grant is notified to Finance (using form NGA2), A central Register of all Grants and Returns is maintained, Claims are timely and a sufficient audit trail is maintained, Adequate monitoring is carried out.</i>	<i>NGA2 forms not completed in all instances, some low risk recommendations</i>

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Communications & Marketing	Design Print	Substantial	<i>Expenditure including Purchase Cards, Cash/Credit Income, Cash Count & Security, Inventory, Petty Cash, Employee Payments including Overtime and travelling, Vehicles, Stores, Job Costing, Budget Monitoring</i>	<i>Non-adherence to CPR's for a small number of contracts tested, some low risk recommendations.</i>
Housing & Public Health	Furnished Tenancy Scheme	Substantial	<i>Furniture Packs, Property Inspections, Stock Records, Damaged/missing stock, Employee Travel Expenses, Purchase Cards, Expenditure, Vehicles.</i>	<i>Some assets misplaced, a number of low risk recommendations.</i>
Education Planning & Resources	Penyrheol 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>No evidence of bank reconciliations being reviewed by HT, number of low risk recommendations.</i>
Cultural Services	Foreshores & Lettings	Moderate	<i>Foreshore Lettings (children's rides), Langland Bay Huts, Boat Parks, Expenditure, Caravan park</i>	<i>See detail in the body of the Q2 Monitoring Report.</i>
Waste Management & Parks	Cleansing Service	Moderate	<i>Employees, Vehicles, Expenditure, Stock, Income, Inventory, Purchase Card, Travel Claims</i>	<i>See detail in the body of the Q2 Monitoring Report.</i>
Financial Services & Service Centre	Disclosure & Barring Service (DBS)	Moderate	<i>Internal procedures, Processing of DBS applications, Review of posts, Reports & Monitoring, DBS checks relating to new employees to the Authority, DBS checks relating to existing employees, Renewals, Payments to Powys County Council, Re-charging of departments, System Access / Confidentiality</i>	<i>See detail in the body of the Q2 Monitoring Report.</i>