

MONITORING REPORT Q3 2019/20 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Financial Services & Service Centre	Non Residential Care (Fairer Charging)	High	<i>Invoice Verification, Service User Financial Assessment, Service User Charges, Collection of Income, Respite Provided by Ategi.</i>	None
Education Planning & Resources	Pontarddulais Primary School	High	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings & Clubs, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventor, Computer Security.</i>	None
Chief Transformation Officer Audits	Welsh Translation Unit	High	<i>Procurement of Goods & Services, Income, Employee Expenses, including Travel and Additional Hours, Inventory</i>	None
Financial Services & Service Centre	Teachers Pensions 2019/20	High	<i>Deduction Parameters, New Starters, Pension Opt Outs, Additional Voluntary Contributions, Enhanced Pensions, Continuing Pensions, Computer Security, Widow/ers Pensions, Continued Entitlement.</i>	None
Chief Transformation Officer Audits	Digital Strategy	High	<i>ICT Strategy, Security & Policy Development, People, Communities & Businesses, Organisation & Delivery, Platforms & Interfaces, Infrastructure & Technology, Monitoring Progress</i>	None
Housing & Public Health	Tenancy Support Unit	High	<i>Procurement of Goods and Services (Oracle), Purchase Cards (P-Cards), Employees Records, Employee Expenses – Travel and Subsistence, Cheques/Grants, Foodbank Vouchers, Inventory, Referrals to Tenancy Support Unit.</i>	None
Communications & Marketing	Communications & PR Team	High	<i>Expenditure, Income, Inventory records, Employee expenses.</i>	None
Highways & Transportation	Road Safety	High	<i>Procurement of Goods and Services (Oracle), Purchase Cards, Income, Grants, Inventory and Stock, Personnel Records, Travel Expenses.</i>	None
Housing & Public Health	Gorseinon District Housing Office	High	<i>Lettings, End of Tenancies, Void Properties, Redecoration Allowances, Transfers, Mutual Exchanges, Employee records - Flexitime/Annual Leave, Security Arrangements/Inventory, P-Card administration, Expenditure, Estate Management.</i>	None
Education Planning & Resources	Pentrechwyth Primary School	High	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings & Clubs, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security.</i>	None
Communications & Marketing	Tourism & Marketing	Substantial	<i>Expenditure, Purchase Card usage, Income, Inventory records, Personnel records.</i>	Non compliance with CPR's noted.
Education Planning & Resources	St Davids RCT 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>	Multi-pay card proforma not being completed as evidence of review, plus a number of low risk and good practice recommendations.

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Education Planning & Resources	Swansea Pupil Referral Units	Substantial	<i>Expenditure – including Purchase Cards (P-Cards), Income, Budget Monitoring, Inventory, Petty Cash, Travel & Subsistence, Personnel Records, Vehicles, School Meals Income, Health & Safety</i>	<i>Some issues in relation to the treatment of VAT for P-Card purchases. One DBS noted as expired. Other low risk and good practice recommendations.</i>
Housing & Public Health	Home Improvement Team	Substantial	<i>Disturbance Allowances, Gas Testing, Staff Travel Expenses/Overtime.</i>	<i>Some delays noted in the gas inspection process and some additional low risk and good practice recommendations.</i>
Education Planning & Resources	Cadle 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>Lack of official orders being placed on SIMS FMS in advance. Some additional low risk and good practice recommendations.</i>
Education Planning & Resources	Pen y Fro 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>Lack of official orders being placed on SIMS FMS in advance. Some additional low risk and good practice recommendations.</i>
Education Planning & Resources	St Joseph's Cathedral 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>Number of low risk and good practice recommendations, some repeated.</i>
Education Planning & Resources	Clwyd 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>Some issues in relation to the use of the unoffical fund monies and additional low risk or good practice recommendations.</i>
Education Planning & Resources	Pennard 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>Lack of fund constitution for the school fund and lack of regular reconciliaitons. Inventories not kept up to date and annual certificates not completed.</i>

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Education Planning & Resources	Glyncollen 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>Lack of fund constitution for the school fund, and a number of additional low risk and good practice recommendations.</i>
Child & Family Services	Discretionary Payments	Substantial	<i>Documented Procedures, Budget Monitoring, Authorisation of Payments, Ongoing Payments</i>	<i>Some issues in relation to the administration of P-Cards, and a significant number of low risk and good practice recommendations.</i>
Chief Transformation Officer Audits	Risk Management (Place)	Substantial	<i>Monitoring of Risks within the Place Directorate, and also by the Corporate Management Team (CMT). The Risk Management audit is undertaken annually, with each directorate being reviewed on a rotational basis.</i>	<i>Some risks on the risk register showed no evidence of being updated/reviewed on a monthly basis. Some additional low risk and good practice recommendations.</i>
Highways & Transportation	Clydach Stores Depot	Substantial	<i>Procedures for Stock Taking, Variances in Stock, Expenditure, Authorisation of Stores Issues, Security of the Stores.</i>	<i>No evidence of CPR's being adhered to for one contract selected for review. Lack of control over stock records of direct materials.</i>
Education Planning & Resources	Olchfa Comprehensive School	Substantial	<i>Governance, Health and Safety, Management of Delegated Resources, Collection of Income and Bankings, Budget Preparation and Monitoring, Purchasing of Goods and Services, Bank Reconciliation, School Inventory, Verification of Employees / Self Employment, School Fund, Mini Bus, Computer Security and Data Protection, Petty Cash, Verification of Authorisation of Free School Meals.</i>	<i>Number of low risk and good practice recommendations, some repeated.</i>
Education Planning & Resources	Waun Wen 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>Lack of official orders being placed on SIMS FMS in advance. Some additional low risk and good practice recommendations.</i>

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Cross Cutting Audits	Ethics & Values	Substantial	<i>General Awareness of Corporate Priorities, General Awareness of Codes of Conduct (Officers & Councillors), General Awareness of Whistleblowing Procedures, General Awareness of Equalities Requirements, General Awareness of Complaints Processes, Management Recognition of Outstanding Service, Promotion of High Ethical Standards, Review of Ethical Standards in Practice, Management Responsiveness to Staff Survey Results, Management Responsiveness to Staff Suggestions, Appropriate Handling of Information Requests, General Awareness of Data Handling & Protection Requirements (GDPR), General Awareness of Contract Procedure Rules, Training on Conflicts of Interest, Ethics & Values, Commitment to Continuous Professional Development, Declarations of Interest (Officers & Councillors), Gifts and Hospitality Recording (Officers & Councillors), Politically Sensitive Posts, Training in Customer Service, Internal Dispute Resolution (Councillors), Call-In of Cabinet Decisions.</i>	<i>Audit entailed issuing of questionnaires to all HoS. Low scores were noted in relation to staff awareness of Officers Code of Conduct, Equalities Act 2010, the Equality Policy Statement and Strategic Equality Plan 2016-2020, GDPR and GDPR Training, and Contract Procedure Rules.</i>
Education Planning & Resources	Pengelli 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>Lack of official orders being placed on SIMS FMS in advance. Some additional low risk and good practice recommendations.</i>
Education Planning & Resources	Morrison Comprehensive School	Substantial	<i>Governance, Health and Safety, Management of Delegated Resources, Collection of Income and Bankings, Budget Preparation and Monitoring, Purchasing of Goods and Services, Bank Reconciliation, School Inventory, Verification of Employees / Self Employment, School Fund, Mini Bus, Computer Security and Data Protection, Petty Cash, Verification of Authorisation of Free School Meals.</i>	<i>Some instances of non-compliance with CPR's and use of non-order facility on SIMS FMS.</i>
Highways & Transportation	Advance Payments Code	Substantial	<i>The system for the identification of APC's, The notification to developer's (Section 220), Payment of deposits and guarantees, Refunds.</i>	<i>One development was noted that had not been subject to Advance Payment Code requirements.</i>
Education Planning & Resources	Grange Primary School	Substantial	<i>Governance, Health and Safety, Management of Delegated Resources, Collection of Income and Bankings, Budget Preparation and Monitoring, Purchasing of Goods and Services, Bank Reconciliation, School Inventory, Verification of Employees / Self Employment, School Fund, Mini Bus, Computer Security and Data Protection, Petty Cash, Verification of Authorisation of Free School Meals.</i>	<i>Lack of official orders being placed on SIMS FMS in advance. Some additional low risk and good practice recommendations.</i>

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Child & Family Services	Taxi Authorisations	Substantial	<i>Taxi Case notes, Taxi Checklists, Quotations/Payments, Authorisations, Coding of Payments, Budget Monitoring.</i>	<i>Lack of accurate costings for taxi routes recorded on the Paris system. Also lack of evidence of case notes recorded on Paris being authorised for journeys.</i>
Education Planning & Resources	Ysgol Gyfun Gwyr	Substantial	<i>Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Verification & Authorisation of School Meals.</i>	<i>School Fund had no documented constitution, no independent review of the monthly reconciliaton of the fund, lack of official orders being raised via SIMS FMS and two instances of non-compliance with CPR's.</i>
Education Planning & Resources	Hafod 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>Lack of official orders being placed on SIMS FMS in advance. No evidence of independent review of school fund reconciliations. Some additional low risk and good practice recommendations.</i>
Education Planning & Resources	Bishop Vaughan Catholic Comprehensive School	Substantial	<i>Governance, Health and Safety, Management of Delegated Resources, Collection of Income and Bankings, Budget Preparation and Monitoring, Purchasing of Goods and Services, Bank Reconciliation, School Inventory, Verification of Employees / Self Employment, School Fund, Mini Bus, Computer Security and Data Protection, Petty Cash, Verification of Authorisation of Free School Meals.</i>	<i>Lack of official orders being placed on SIMS FMS in advance. No evidence of independent review of school bank reconciliations. Some additional low risk and good practice recommendations.</i>
Education Planning & Resources	Gwyrosydd Primary School	Moderate	<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>See detail in the body of the Q3 Monitoring Report.</i>
Education Planning & Resources	Pen y Bryn Special School	Moderate	<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>See detail in the body of the Q3 Monitoring Report.</i>

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Building Services	Heol y Gors Depot - Plant	Moderate	<i>Plant Records, Movements of Plant, Orders & Payment of Invoices, Recharges, Security, Red diesel.</i>	<i>See detail in the body of the Q3 Monitoring Report.</i>
Highways & Transportation	Fleet Maintenance	Moderate	<i>Purchase card (P-Card), Routine safety inspections/services/Stores of oil, tools & tyres, Operator's Licence, Direct purchases of parts, Expenditure, Overtime/Flexi records, Third Party recharges/income, Inventory, Petty Cash.</i>	<i>See detail in the body of the Q3 Monitoring Report.</i>
Chief Transformation Officer Audits	Employment of Agency Staff	Moderate	<i>Completion of Business Cases, Budgetary Provision, Head of Service Approval, DBS checks/Social Services Registrations, Purchase Orders are raised and receipted promptly, Agency Workers engaged over 12 weeks</i>	<i>See detail in the body of the Q3 Monitoring Report.</i>