

## MONITORING REPORT Q4 2019/20 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Housing & Public Health	Town Centre District Housing Office	High	<i>Lettings, End of Tenancies, Void Properties, Decorating Allowance (Paint Packs), Transfers, Mutual Exchanges, Employee records - Flexitime/Sickness/Annual Leave, Security Arrangements/Inventory/Controlled Stationery, Purchase Cards (P-Card), Expenditure, Miscellaneous Income, Estate Management</i>	None
Financial Services & Service Centre	Pension Fund Other Transactions	High	<i>Pension Fund Committee Costs, Local Pension Board Costs, Actuary Costs, Training Expenses, Conference Expenses, Mortality Screening Expenses, Pro-Rata Recharging of Actuary Costs to Admitted Bodies</i>	None
Fundamental Audits	Housing Rents 2019/20	High	<i>Annual rent review, Office manuals, Orchard access levels, Register of personal interests, Rent deducted from earnings, Housing Benefits interface, Suspense Account administration, Cash reconciliation, Write-offs, Reconciliation of Housing stock, Key book amendments, Court costs administration, Negative Rent Account balances, Lifeline telephone recharges</i>	None
Building Services	Building Services - Control of Contracts	High	<i>Enveloping – Caemawr, Fire Compartmentation Works, Re-roofing - Blaen y Maes 2017, 3G pitches – Penyrheol, Lon Las school - New Build, Matthew Street – High Rise, Penlleger Phase 2 (Building Services Contract), WHQS 379 Properties Penlan, 32 Properties - West Cross, Re-roofing - 106 properties Blaen Y Maes.</i>	None
Fundamental Audits	Pension Fund Investments 2019/20	High	<i>Investment Management, Review of Pension Fund Managers, Fund Managers Agreements, Fund Managers Invoices, Monitoring of Fees (deducted directly from the Fund)</i>	None
Digital & Transformation	Change Control	High	<i>Procedure Notes and Guidance, Submission and Authorisation of Requests, Recording and Documenting, Monitoring Changes, Incidents, Service Availability.</i>	None
Fundamental Audits	Employee Services 2019/20	High	<i>Procedures, Starters, Leavers, Overpayments, Deductions, Other Pay and Amendments, Occupational Sick Pay, Career Breaks, Pay Bandings, System Interfaces and Control Accounts, BACS Payments, Other Payments, Parameters, Business Continuity and Data Backups.</i>	None
Planning & City Regeneration	External Funding Team	High	<i>Administration of Projects, Completion of Claims, Reconciliation and Verification of Spend to the General Ledger.</i>	None
Cultural Services	Community Buildings	High	<i>Expenditure, Purchase Card, Hire of Centres, Recharge of Utility Charges, Inventory, Recharging of Expenditure Incurred, Building Licences, Health and Safety Checks – Responsibility of Centres, Electrical and Gas Testing, Loans.</i>	None

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Fundamental Audits	Pension Fund Administration 2019/20	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	Cashiers Office	High	<i>Chief Cashiers Imprest Account (CCI), Petty Cash Expenditure from CCI, Stock of Cheques, Stopped Cheques, Receivership Float, Cheques Held for Collection, Temporary Receipts, Sub Notes, Controlled Stationary, Opened Cheques, Returned Cheques, Petty Cash Claims, Control of Petty Cash Accounts, Cover Notes, Kiosks.</i>	None
Education Planning & Resources	Seaview Community Primary School	Substantial	<i>Governance, Management of Delegated Resources, Budget Monitoring, Lettings &amp; Clubs, Banking Procedures, Reconciliation of Income, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Multi Pay Card, Inventory, Computer Security &amp; Data Protection</i>	<i>Some use of the non-order facility on SIMS (repeated rec). Number of LR/GP recommendations.</i>
Chief Transformation Officer Audits	Corporate Complaints	Substantial	<i>Complaints – Non Social Services, Complaints – Social Services, Complaints – Referred to Ombudsman, RIPA Investigations, Subject Access Requests, Expenditure</i>	<i>Lack of CPR's being adhered to for two contracts selected for expenditure testing. Number of LR/GP recommendations</i>
Education Planning & Resources	sQuid System Review	Substantial	<i>System Access and Security, Income/Meal Reconciliation, Treatment of VAT, School Discretionary Accounts, Arrears (pupils and staff), Debits &amp; Credits</i>	<i>Recent system upgrade resulted in end of day reconciliaiton reports not being available to reconcile income over a period. Alternative process now in place. Delayed invoicing to schools re discretionary account while system bedded in (now invoiced and will be annually). Delayed pupil meal arrears monitoring centrally, schools reminded of responsibility.</i>

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Education Planning & Resources	St Thomas Primary School	Substantial	<i>Governance, Management of Delegated Resources, Budget Monitoring, Lettings &amp; Clubs, Banking Procedures, Reconciliation of Income, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Multi Pay Card, Inventory, Computer Security &amp; Data Protection</i>	<i>Lack of evidence of independent review of the monthly reconciliation of the unofficial fund. Number of LR/GP recommendations.</i>
Highways & Transportation	Civil Parking Enforcement	Substantial	<i>Issuing of tickets, Charges and Payment of Fines, Appeals &amp; Cancellations, Refunds, Write-Offs, Chipside IT System.</i>	<i>Some long standing PCN fines outstanding with evidence of lack of review/progress earliest dating from 2014. Number of LR/GP recommendations.</i>
Cultural Services	Grand Theatre & Glyn Vivian Catering	Substantial	<i>The objective of the review was to ensure that the award of the catering contracts for both establishments was compliant with current Contract Procedure Rules and Corporate Property procedures.</i>	<i>Contract awarded at the Glyn Vivian did not follow standard CPR/Corporate Property procedures. This has since been resolved in consultation with Legal and Procurement.</i>
Cross Cutting Audits	Information Governance	Substantial	<i>Responsible / Designated Officers, IGU– Management of Data Breaches, IGU - General Data Protection Regulation (GDPR) Compliance Monitoring, IGU – Data Protection Impact Assessments (DPIAs), Data Protection – Staff Training &amp; Awareness, Information Management / Data Sharing – Staff Training &amp; Awareness, Requests for Information under the Freedom of Information Act (FOIA), Requests for Information under Environmental Information Regulation (EIR), Subject Access Requests (SAR), Publication Scheme, Records Management (Records Management Team), Records Management (Wider Authority), Privacy Statements / Recognition of Individual's Rights</i>	<i>Some GDPR Manager Checklists not returned for DPO scrutiny, lack of standard GDPR tests in audit programmes (now addressed and added), lack of compliance monitoring data in quarterly reports to CMT/Corp. Briefing, lack of available training for staff without computer access.</i>
Cultural Services	Cultural Services Review of Contracts	Substantial	<i>The audit checked whether contracts had been awarded for all eligible expenditure, as required by the Council's Contract Procedure Rules.</i>	<i>Small number of contracts awarded where there was lack of evidence of CPR's being adhered to (2 out of sample of 20).</i>

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Highways & Transportation	Car Parks Income Review (G4S)	Substantial	<i>The review included scrutiny of the process for collecting the cash from the car parking machines, the counting procedures and the subsequent collection and banking by the security firm G4S. The objective of the review was to ensure that the collection and banking of income complied with the Councils Accounting Instructions and the reconciliation of income banked by G4S was complete and accurate.</i>	<i>Lack of timely investigation of discrepancies between collection records and CIVICA.</i>
Digital & Transformation	Physical and Environmental Controls	Substantial	<i>Location &amp; Access to Servers, Maintenance, Disposal.</i>	<i>Uninterrupted power supply was noted as being in place but this only provides 20min of back-up power. On inspection a number of server cabinets were noted as not being secure.</i>
Cultural Services	Sports Permits	Substantial	<i>Procedures, Casual / Ad-hoc Bookings, Football / Rugby Leagues, Cricket Leagues, Refunds.</i>	<i>A number of unpaid sports permit invoices were noted, with no evidence of the invoices being followed up.</i>
Highways & Transportation	Stores (Pipehouse Depot)	Substantial	<i>Stock Records, Write Offs, Ordering of Goods and Payment of Invoices, Purchase Cards, Receipts to Stores and Returns, Issue from the Stores, Security of the Stores</i>	<i>Minor variances were noted when comparing stock figures as per the stock records to the physical stock on site.</i>
Cross Cutting Audits	Safeguarding	Substantial	<i>Policy Development, Communications / Reporting, Risk Assessment / DBS, Training, S135 Audit, Deprivation of Liberty Safeguards (DoLS)</i>	<i>As at September 2019 only 23% of staff with pc access had completed the Adult Safeguarding course, 24% had completed Safeguarding for Children course. For staff without access to a computer some arrangements have been made to access online training. However, there is no bespoke safeguarding training available for staff without access to a computer.</i>

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Fundamental Audits	Accounts Payable 2019/20	Substantial	System Access, Creation and Amendments of Supplier Records, Batch Headers, 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, Interface Files, Supplier Incentive Scheme	One low value duplicate payment was noted that had not been identified by controls in AP. Two manual entry errors were noted when updating supplier accounts. A review of accounts in credit revealed that some had not been reviewed in a timely manner.
Highways & Transportation	Concessionary Bus Fares	Moderate	The audit was carried out at the request of the Council's Integrated Transport Unit and checks the number of journeys claimed by bus operators to the number of journeys recorded by the ticket machines on their buses. The objectives of the audit were to confirm that the internal controls and financial management and procedures relating to Concessionary Bus Fares are adequately controlled, operating effectively, and comply with the requirements of the scheme.	See detail in the body of the Q4 Monitoring Report.
Education Planning & Resources	Cwmglas Primary School	Moderate	Governance, Management of Delegated Resources, Budget Monitoring, Lettings & Clubs, Banking Procedures, Reconciliation of Income, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health & Safety, Multi Pay Card, Inventory, Computer Security & Data Protection	See detail in the body of the Q4 Monitoring Report.