MONITORING REPORT Q1 2020/21 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Social Services Directorate Services	Paris System*	High	*Procedures and Guidelines, Compliance, Logical and User Security Control, Data Input, Data Output, System Availability, Bespoke Programs and Access to Data*	*None*
Communications & Marketing	Corporate Management Team Support	High	*Expenditure, Purchase Cards, Inventory, Employee Expenses*	*None*
Highways & Transportation	Swansea Marina	High	*Income, Arrears, Stock Control (Fuel & Gas), eBay Sales, Expenditure, Purchase Cards (P-Cards), Petty Cash, Inventory, Officers Expenses*	*None*
Housing & Public Health	Sheltered Housing Service	High	*Procurement of Goods and Services (Oracle), Purchase cards (P-cards), Income, Inventory, Travel and Subsistence claims, Employees*	*None*
Contract Audits	Contracts Review (Education & IT)*	High	*The invitation of quotes or tenders, Evaluation of quotes or tenders received, Award and approval of contracts, Use of CP20 Waivers*	*None*
Planning &City Regeneration	Planning - AONB	High	*Expenditure, Purchase Cards, Grants, Mileage Claims*	*None*
Contract Audits	Acceptance of Tenders*	High	*Tender/Contract Register, Receipt of Tenders, Opening of Tenders, Tender Evaluation Process, Notification of Successful & Unsuccessful Tenderers, Maintaining Records of Tenders & Contracts*	*None*
Social Services Directorate Services	Client Property & Finance*	High	*Safe Contents, Payments to Clients, Transactions on Behalf of Clients, Income Received on Behalf of Clients, New Cases, Pending Referrals, Collection of Fees, Annual Accounts & Monthly Reconciliations, Off Listed Cases, Loans to Clients, Cash Encountered at Properties, Cash Card Accounts, Transitional Placement Agreements, Bank Reconciliaitons*	*None*
Housing & Public Health	Estate Caretakers	High	*Expenditure, P-Cards, Inventory, Employee Records, Vehicle Records*	*None*
Fundamental Audits	Housing & Council Tax Benefit 2019/20*	High	*System Parameters, Verification of claims, Assessment of claims, Payment Processes, Extended &, Discretionary Housing Payments, Interventions, Recovery of Overpayments, Write-Offs*	*None*
Housing & Public Health	Rent & Arrears Team	High	*Procedure Manuals, Access Levels / Division of Duties, Recovery of Current and Former Tenant Arrears, Recovery of Non Housing Revenue Account Arrears, Arrears Management Data, Former Tenant Accounts in Credit, Bankruptcies, Rent Refunds*	*None*
Cross Cutting Reviews	Corporate Governance Review*	High	*Council's Procedure Rules, Scheme of Delegation, Senior Management Meetings, Business (Service) Plans, Senior Management Assurance Statements, Risk Management, Scrutiny, Decision Making at Committees, Audit Committee, Internal Audit*	*None*

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Achievement & Partnership Service	Challenge Advisors	Substantial	*The Structure and Operation of the Primary and Secondary Phase Teams, Expenditure - including School Debits, Purchase Card Expenditure, Administration of Grants Received, Travel and Subsistence Claims*	*Timesheets are submitted by Headtechers, a vareity of forms were in use and completion was inconsistent (repeated recommendaiton). The Primary Challenge Adviser Team is in receipt of three grants from The National Academy for Educational Leadership Wales. No NGA forms had been completed for the grants and the acceptances had been signed by Challenge Advisers rather than authorised Accountancy staff.*
Fundamental Audits	NNDR 2019/20*	Substantial	*Billing, Rollover and year end reconciliations, System access and data back-ups, Input of Valuation Office Agency schedules, Exempt Properties and Empty Property Relief, Income collection, Refunds and Transfers, Recovery of arrears, Write-offs*	*Recovery & Enforcement - NNDR arrears reports should be produced and reviewed every month by the Senior Rating Officer. However, it was found that there were months where a report was not present. Also, for some months a report was present but did not record any evidence of accounts being reviewed. Additional low risk recommendations.*

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Child & Family Services	Leaving Care Act	Substantial	*Accommodation Payments, Start-Up Grants, Maintenance Payments, Discretionary Payments, Payments to Barnardo's*	*Sample testing of discretionary payments made to care leavers revealed that in 9 out of 15 tested, there was no record of the payment on the PARIS system. Five of the payments were not accompanied by a Statement of Financial Affairs Form as required. One form reviewed had not been appropriately authorised. Other low risk recommendations.*
Legal, Democratic Services & Bunsiness Intel.	Debt Recovery Process - Legal*	Substantial	*Reconciliation of cases between Legal and other Services, Legal processes, Progress on open cases, Social Care Debt recovery, Monitoring of performance*	*Sample testing of 20 open cases on the Legal System - one case was noted as not being updated since April 2012, notes indicated Legal had been advised the debtor had passed away but no record was recorded. Another case was noted on Oracle as being referred back to Legal in October 2013 but this had not been recorded on the legal system and no evidence of the referral could be located. Additional low risk recommendations.*

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Contract Audits	Contract Register*	Substantial	*Inclusion of Contracts within the Register, Accuracy of the Contracts within the Register*	*Sample testing of payments in excess of £10k was undertakne to determine whether CPR's had bee followed and a contract was in place. One instance was noted where no contract was in existence and CPR's had not been followed (£25k). A further instance was noted where the contract had expired (£153k).*
Fundamental Audits	Accounts Receivable 2019/20*	Moderate	*Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, System reconciliations, Invoice cancellations, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups, Performance monitoring*	*See details in the body of the Q1 Monitoring Report.*