

MONITORING REPORT Q2 2020/21 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Financial Services & Service Centre	Direct Payments - Adult and Child & Family	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: New Contracts, Input of Payments into Abacus, Monitoring of Service Users' Accounts, Changes of Circumstance, Ceased Payments, GDPR & Retention</i>	None
Fundamental Audits	Capital Accounting 2019/20	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Recording of Assets including Policies, Movements and Classification, Valuation including Reconciliation, Title Deeds and Housing Stock, The review of the Authority's Capital Programme, Information Security.</i>	None
Education Planning & Resources	Capital Planning and Delivery Unit	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Grants, Travelling Expenses, Employee Records.</i>	None
Legal, Democratic Services & Business Intel.	Councillors Expenses & Allowances	High	<i>The audit included the review and testing of controls established by management over the following areas: Approval of Allowances, Salary Payments, Travel and Subsistence Payments, Care Costs, Telephone and Internet Payments, ICT Allowance, Co-opted Members, Security of Data (GDPR/Retention), Purchase Card (P-Card) Expenditure.</i>	None
Adult Services	Self Assessment Checklists - Adult Services	High	<i>The audit reviewed the procedures in place on the following areas: Expenditure, P-Cards, Security, Income / Sales, Inventory, Petty Cash, Service Users' Money and Property, Employee Records, Unofficial Funds.</i>	None
Fundamental Audits	Main Accounting System 2020/21	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Compliance with Statutory Guidelines - Procedures & Policies, Financial Information Systems, Budgetary Control, Coding Structure, Feeder Systems, Journals and Internal Transactions, Suspense and Holding Accounts, Final Accounts, Security of Data and Database.</i>	None
Waste Management & Parks	Specialist Park Services	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Inventory, Security, Employee Costs.</i>	None
Waste Management & Parks	Knotweed Service	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Inventory, Officers' Travelling Expenses, Employee Records, GDPR.</i>	None
Waste Management & Parks	Parks Support & Tree Services	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Inventory, Travel, Employee Costs, GDPR.</i>	None
Fundamental Audits	Treasury Management 2020/21	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Policies & Procedures, Cash Flow, External Investments, External Borrowing, Reconciliations and Control Accounts, Monitoring & Reporting, Computer Systems & Disaster Recovery.</i>	None

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Education Planning & Resources	Oystermout Primary School	Substantial	<i>The audit included the review and testing of the controls established by management over the following areas: 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>	<i>Instances of lack of orders being created prior to payment, use of the non-order facility (repeated from prev. audit). Additional LR & GP recs.</i>
Adult Services	Victoria Park Kiosk	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Inventory, Training Allowances.</i>	<i>Two instances where till 'Z' readings were unavailable for daily reconciliation purposes (repeated from prev. audit). Additional LR & GP recs.</i>
Education Planning & Resources	YGG Tirdeunaw	Substantial	<i>The audit included the review and testing of the controls established by management over the following areas: 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>	<i>Instances of lack of orders being created prior to payment, use of the non-order facility (repeated from prev. audit). Two montly bank reconciliations had not been signed as evidence of independent review. Additional LR & GP recs.</i>
Education Planning & Resources	Primary School Procurement Exercise	Substantial	<i>The objectives of the audit were to ensure that material business risks have been identified and that the controls in place are adequate for the purpose of minimising business risk and are operating in practice. In addition, this review sought to highlight the impact of the increase in the Band A threshold for transactions on the audit testing and compliance in a school setting.</i>	<i>The current procurement guide for schools requires updating to mirror the detail in the revised Contract Procedure Rules and should include enough detail to allow staff to clearly follow. Refresher training is required for school based staff on CPR's generally to improve compliance.</i>