

## MONITORING REPORT Q3 2020/21 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Highways & Transportation	Clydach Finance & Admin	High	<i>Expenditure, P-Cards, Income, Inventory, Petty Cash, Officers Travelling Expenses, Employee Records, Controlled Stationery, GDPR</i>	None
Cross Cutting Reviews	Corporate Performance Management*	High	<i>Organisational Set-up, Performance Indicators, Internal Reporting, Audit Wales Reports, System Security &amp; Resilience</i>	None
Contract Audits	Tender & Evaluation of Building Contracts	High	<i>Pre-Tender, Invitation to Tender, Receipt of Tenders, Tender Evaluation, Post Evaluation</i>	None
Financial Services & Service Centre	Officers Expenses	High	<i>Guidelines and Regulations, Authorisation of Claims, Completion of Claims, Payroll – Payment of Claims, Payroll Checks</i>	None
Computer Audits	Oracle Change Control*	High	<i>Standards and Procedures, Authorisation, Raising Requests, Recording and Documentation, Making Changes, Measurement of Effectiveness, Software Updates, Test Environment Access.</i>	None
Fundamental Audits	Council Tax 2020/21	High	<i>Setting of the Council Tax Base, Property Master file &amp; Valuation Office Notifications, New Properties, Registration &amp; Liability, Discounts, Exemptions, Reduction for the Disabled, Void &amp; Empty Properties, Billing, Collection, Recovery &amp; Enforcement, Refunds, Write offs, End of Year Balancing, System Access &amp; Parameters, Governance &amp; Performance, Business Continuity &amp; Disaster Recovery</i>	None
Poverty & Prevention	Partnerships, Performance & Commissioning	High	<i>Expenditure, P-Cards, Grants, Inventory, Officers' Travelling Expenses, Employee Records, GDPR / Retention</i>	None
Housing & Public Health	Blaenymaes District Housing Office	High	<i>Lettings, End of Tenancies, Void Properties, Transfers, Mutual Exchanges, Decoration Allowance (Paint Packs), Security Arrangements/Inventory /Controlled Stationery, Miscellaneous Income, Estate Management, Expenditure, Purchase Cards (P-Card), Employee records - Flexitime/Sickness/Annual Leave, GDPR</i>	None
Economic Regeneration & Planning	Planning Enforcement	High	<i>Breach Records, Breach Investigations, Breach Cases, Breach Case Reviews, GDPR and Data Retention</i>	None
Education Planning & Resources	Parkland Primary School	High	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings &amp; Clubs, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	None
Communications & Marketing	Risk Management System	Substantial	<i>System Functionality, Migration of Risks to the new Register, System Access, Monitoring of Risks, Reporting of Risks</i>	<i>At the time of audit, roughly 30% of risks showed no evidence of review or update after being added to the new system. Reporting functionality also needs to be more fully developed.</i>

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Highways & Transportation	Highways Trading Account	Substantial	<i>Planning Applications which include a Section 278 Agreement, Works completed externally - Approval and Supervision Fees only, Works completed internally - Design and Construction Fees, Historic Balances on the Financial Ledger.</i>	<i>Lack of interim or final accounts being completed and two credit balances were noted which are due as refunds to developers</i>
Waste Management & Parks	Trade Refuse (inc. Skip Hire)	Substantial	<i>Customer Records – Trade Agreements, Charges for Work, Collection of Income, Stock Records, Budgets, Expenditure &amp; Procurement, Employees Expenses, Vehicles &amp; Plant, Skip Hire</i>	<i>Physical survey of collections should be undertaken annually but the last was completed in 2018, unpaid invoices were noted, some additional LR/GP recommendations.</i>
Financial Services & Service Centre	Assisted Car Purchase Scheme	Substantial	<i>Applications, Inspections, Application Authorisations, Loan Rates, Credit Agreements, Payments of Loans, Deductions, Checks, Repaid Car Loans, Redemptions</i>	<i>Documentation evidencing proof of purchase, registration, driving licence and insurance were not provided within the required timescale, some additional LR/GP recommendations.</i>
Cultural Services	Brangwyn Hall	Substantial	<i>Expenditure, P-Cards, Bookings, Insurance, Inventory, Additional Payments to staff, Other Income, Computer Controls, Catering Income, GDPR and Retention</i>	<i>A number of production contracts had been agreed solely by the manager negotiating the contract with no independent authorised officer approval. Additional LR/GP recommendations.</i>
Housing & Public Health	Public Protection - Administration Division	Substantial	<i>Expenditure, Income, Petty Cash, Telephone Payments, Inventory, Employee Records, GDPR</i>	<i>The department had not completed the required GDPR training and no GDPR Manager Checklist had been completed. Additional LR/GP recommendations.</i>