

## MONITORING REPORT Q4 2020/21 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Housing & Public Health	Townhill DHO	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
Cultural Services	Branch Libraries	High	<i>Collection, Receipting and Banking of Income, Petty Cash Accounts, Inventory, Personnel Records, Health &amp; Safety.</i>	None
Financial Services & Service Centre	PCI - Data Security Standards	High	<i>Britain/Ticketsource), Parking Services (Advam/Worldpay), School meals (SQUID), Archives (Paymentsense)</i>	None
Financial Services & Service Centre	Passport to Leisure	High	<i>Approval of PTL Applications, Incomplete, Refused and Cancelled PTL Applications, Income, Issuing of PTL Letters / Cards, Replacement PTL Letters / Cards, Use of Passports to Leisure (Awarding of Discounts)</i>	None
Legal, Dem. Services and Business Intelligence	Electoral Services	High	<i>Expenditure, P-Cards, Income, Payments to Canvassing Staff, Payments to Election Staff and Election Expenses, Officers Travelling Expenses</i>	None
Legal, Dem. Services and Business Intelligence	Scrutiny	High	<i>The role of Scrutiny, its Work Programme and Reporting Lines, The role of the Policy Development Committees and the Audit Committee, The Relationship between the Scrutiny and Audit Committees, Scrutiny of Partnership Arrangements, Coverage of Corporate Risks in the Risk Register, Examination and follow-up of External Reviews, Compliance with WAO Discussion Paper - Six themes to make Scrutiny fit for the future.</i>	None
Communications & Marketing	Risk Management (Resources Directorate)	High	<i>The audit looked at the monitoring of Risks within the Resources Directorate, and also by the Corporate Management Team (CMT). An audit of Risk Management is carried out annually, with each directorate being reviewed on a rotational basis.</i>	None
Financial Services & Service Centre	Cash 2020/21	High	<i>Policies &amp; Procedures, Cash Receipting System (Civica) User Access, Receipting &amp; Banking of income from the general public, Interface with Oracle, Unidentified Income, Bank Reconciliation, Physical Security/Security of Data, Refunds and Reversals</i>	None
Housing & Public Health	Homes Preparation Unit	High	<i>System Documentation, Handling &amp; Security of House Keys, Void referrals by District Housing Offices, Initial Inspections, CBS Rates / Additional Works, Interim Inspections, Post Inspections, Rechargeable Repairs / Rubbish Clearance, Utilities, Performance Monitoring &amp; Management Information, Employees, Travel and Subsistence Claims, Office Security, Petty Cash Account, Purchase Card Payments (P-Cards)</i>	None
Legal, Dem. Services and Business Intelligence	Delegated Decision Making	High	<i>The audit examined the current procedures in place and included detailed testing on the following areas: The requirements to publish decisions, Eligible decisions publication, The format of the information published, Decisions taken at Executive Control Group (including changes in processes in response to the Covid-19 pandemic).</i>	None

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Property Services	Facilities Management	Substantial	<i>Expenditure, P-Cards, Income, Inventory, Officers Travelling Expenses, Employee Records, Pool Cars, Vehicles, GDPR</i>	<i>Lack of department inventory records, some instances of lack of signed authorisation of cleaning / security timesheets.</i>
Cross Cutting Reviews	Whistleblowing	Substantial	<i>Policy &amp; Direction, Training &amp; Awareness of The Policy, Receipt of Whistleblowing Allegations, Investigation Process &amp; Procedure, Hearing Process &amp; Procedure, Confidentiality &amp; GDPR, Monitoring &amp; Reporting</i>	<i>No specific guidance/flowchart in place for whistleblowing investigations or hearings - currently use disciplinary process guidance.</i>
Education Planning & Resources	Casllwchwr Primary	Substantial	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	<i>Incomplete inventory records that were not updated. Some additional LR</i>
Planning & City Regeneration	Development & Physical Regeneration	Substantial	<i>Framework Arrangements, Expenditure, P-Cards, Income, Grants, Inventory, Officers' Travelling Expenses, Employee Records, GDPR</i>	<i>One instance of lack of compliance with CPR's in contract award, additional LR recommendations.</i>
Education Planning & Resources	Llanrhydian Primary	Substantial	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	<i>Some use of the non-order facility on SIMS FMS. A number of additional LR/ GP recommendations.</i>
Miscellaneous Audits	Swansea Bay Port Health Authority	Substantial	<i>Expenditure, Petty Cash, Controlled Stationery (Order Books, Receipt Books, Invoice Books), Cash Banking, Income Collection, Payments to Employees and Other Payments, Officers' Travel and Subsistence Expenses, Inventory, Information technology, Standing Orders and Service Level Agreement, Grants</i>	<i>Lack of orders being created prior to purchasing goods/services (repeated from previous audit). Some additional LR</i>
Education Planning & Resources	Cwmrhydyceirw Primary	Substantial	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	<i>Some use of the non-order facility on SIMS FMS. A number of additional LR/ GP recommendations.</i>
Education Planning & Resources	Secondary Schools Procurement Review	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on both individual and cumulative expenditure over £10,000. In addition, this review sought to determine the impact of the changes to the Council's Contract Procedure Rules, specifically the increase in the Band A threshold for transactions which has been increased from £5,000 to £10,000 and the impact that has had on compliance in a school setting.</i>	<i>Some instances of lack of compliance with CPR waiver procedures and the lack of a school specific procurement guide to assist schools.</i>
Education Planning & Resources	Plasmarl Primary School	Substantial	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	<i>Some use of the non-order facility on SIMS FMS. A number of additional LR/ GP recommendations.</i>

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Child & Family Services	Youth Offending Service	Substantial	<i>Expenditure, Purchase Card, Inventory, Petty cash, Travel Expenses, Personnel Records, Vehicles, Unofficial Fund, GDPR</i>	<i>Occasional lack of purchase orders in advance, arrangements for seconded staff to be transferred to CCS to be finalised, GDPR checklist had not been completed.</i>
Education Planning & Resources	Primary School Unofficial Fund Review	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the Unofficial Funds held by the schools to review compliance with best practice and Schools Accounting Instruction No. 11</i>	<i>Some schools failed to keep adequate records of income and expenditure. A number of additional LR / GP recommendations.</i>
Commercial Services	Retrospective Oracle Orders	Substantial	<i>The audit was undertaken to review invoices that have been paid as a result of a retrospective purchase order being placed on Oracle. The review looked at a sample of orders across a number of Service Areas of the Council. reviewed the procedures in place and included detailed testing on the following areas: Analysis of Retrospective Purchase Orders, Validity of Retrospective Purchase Orders, Compliance with Contract Procedure Rules (CPR's).</i>	<i>Examples of the 'No purchase order, no pay' policy and the rule of purchase orders being created in advance of goods/services being supplied not being adhered to.</i>
Chief Transformation Officer	Management of Absence	Moderate	<i>Identification of Breaches, Informal Stage Procedure, Stage 1 Interview Procedure, Stage 2 Interview Procedure, Stage 3 Interview / Final Hearing Procedure, Appeal Procedure, Long Term Absence – Management &amp; Administration of Pay, Management of Long Term Absence, Reporting</i>	<i>See details in the body of the report</i>
Cultural Services	Grand Theatre	Moderate	<i>Issue of Complimentary Tickets, Agreements with Ticket Agents, Contractual Arrangements (Agreements with visiting artists and shows), Room Hire Income. Inventory, Stock and Stock Takes, Catering Contract. Petty Cash, Health and Safety, Employee Records, Restoration Fund, Vehicles, GDPR</i>	<i>See details in the body of the report</i>
Financial Services & Service Centre	Accounts Receivable	Moderate	<i>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.</i>	<i>See details in the body of the report</i>