

MONITORING REPORT Q1 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Financial Services & Service Centre	Schools Bank Reconciliation	High	Staffing and Procedure Notes, Annual Bank Reconciliations, VAT return interfaces & Revenue Balances	None
Housing & Public Health	Affordable Housing	High	Funding available for Affordable Housing, Maintenance of Programme Development Plan, Returns to Welsh Government, Register of Interested Parties, Recording of S106 Planning Applications	None
Tackling Poverty	Welfare Rights Service	High	Expenditure, P-Cards, Income, Inventory, Officers Travelling Expenses, Employee Records, GDPR & Retention of Documents	None
Financial Services & Service Centre	Bank Reconciliation	High	Bank Reconciliations, Unpresented Cheques, Systems Access, Review of Accounting Instruction 14	None
Financial Services & Service Centre	Pension Fund Investments 2021/22	High	Investment Management, Review of Pension Fund Managers, Fund Managers Agreements, Fund Managers Invoices, Monitoring of Fees (deducted directly from the Fund)	None
Financial Services & Service Centre	Teachers Pensions 2021/22	High	Deduction Parameters, New Starters, Pension Opt Outs, Additional Voluntary Contributions, Enhanced Pensions, Continuing Pensions, Computer Security, Widow/ers Pensions, Continued Entitlement	None
Cultural Services	Sports Development	High	Expenditure, Purchase Card, Income, Grants, Inventory, Petty cash, Travel Expenses, Personnel Records, GDPR	None
Housing & Public Health	Building Control	High	Fees, Applications, Miscellaneous Income, Income & Refunds, Officer Travel Expenses	None
Financial Services & Service Centre	Pensions Administration	High	Pension and ORACLE payroll system parameters, Rates of contributions received and reconciliation procedures, Input of new members to the pension scheme, AVCs/APCs, Transfers in and out of the scheme, Deferred pensioners, New pensioners, Continued pensioners, Child pensions, CARE Revaluation, ICT, Administration and back-up procedures, GDPR & Data Retention	None
Financial Services & Service Centre	Construction Industry Tax Scheme	High	Documented Procedures, Payments to Building Contractors, Reconciliation of Payments to HMRC, Reconciliation to Financial Ledger, GDPR & Data Retention	None
Digital & Transformation	Oracle Authorisation Limits	High	Procedures and guidelines for the setup of users, Setup and changes to users limits, Suitability of authorisation limits, Multiple assignments, Monitoring of users, Reporting mechanisms	None
Planning & City Regeneration	Land Searches	High	Income, Refunds, IDOX TLC System (Local Land Charge system), Systems Access, Processing	None

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Housing & Public Health	Neighbourhood Support Unit	Substantial	<i>Expenditure, P-Cards, Income, Inventory, Officers Travelling Expenses, Employee Records, Vehicles, GDPR</i>	<i>services were provided to two customers despite unpaid invoices with no process to check payment before continued service provision. Some additional LR recs.</i>
Vulnerable Learner Service	Additional Learning Needs Unit (ALNU)	Substantial	<i>The Audit included the following areas: Psychology Service, Access to Learning Administration & Management, Recoupment, Special Educational Needs & Statementing, Ethnic Minority Achievement Unit, Learning Support Unit. Testing included: Expenditure including P-card administration and transactions, Income including Recoupment, Grants, Inventory, Travel Expenses, Employee Records, DBS Checks, GDPR</i>	<i>Expenditure testing revealed six independent education providers were in use with no contract, issue is currently being addressed by Education & Legal. Lack of staff training on GDPR also noted.</i>
Council Governance and Control	Corporate Governance Review 2020/21	Substantial	<i>Council's Constitution, Senior Management Meetings, Service Plans, Senior Management Assurance Statements, Risk Management, Scrutiny, Decision Making at Committees, Audit Committee, Internal Audit</i>	<i>Initial review of draft SMAS's revealed variable levels of detail and hence level of assurance. This was addressed in revised SMAS's for the 2020/21 AGS. Lack of assurance provided by control measures recorded for some risks on the Corporate Risk Register also highlighted to be</i>
Financial Services & Service Centre	Accounts Payable	Substantial	<i>System Access, Creation and Amendments of Supplier Records, Non-Oracle Order Approval Emails, Duplicate and Erroneous Payments, Payment Performance, Reconciliation of Accounts Payable to the Ledger, BACS Transmissions, Checking & Countersigning of Payments over £50k, Validation of Payments over £10k, Unallocated Supplier Credits on the System, Physical Access / Security, Direct Debits, Suppliers with the Address "Cheque to Cashiers", Payment of Invoices via Purchase Card, Interface Files, Supplier Incentive Scheme, Data Protection</i>	<i>Four low value invoices had been paid to incorrect suppliers due to input error, later recovered. Some LR and repeated recommendations noted.</i>
Highways & Transportation	Streetworks	Substantial	<i>Chargeable Works, Issue of Permits/Licences, Income, Employee Records, Additional Payments to Staff, Travelling Expenses, Expenditure, GDPR</i>	<i>Testing revealed a small number of skip permits issued before income had been received (repeated rec). Some additional LR recs also noted.</i>
Legal, Dem. Services and Business Intelligence	Councillors Code of Conduct	Substantial	<i>Register of Interests, Declarations of Personal / Prejudicial Interests, Declarations of Gifts and Hospitality.</i>	<i>occasions where complementary tickets for council organised events had not been declared.</i>

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Housing & Public Health	Sketty DHO	Substantial	<i>Lettings, End of Tenancies, Void Properties, Transfers, Mutual Exchanges, Decoration Allowance (Paint Packs), Security & Safety Arrangements/Inventory /Controlled Stationery, Miscellaneous Income, Estate Management, Expenditure, Purchase Cards (P-Card), Employee records - Flexitime/Sickness/Annual Leave, GDPR and Record Retention</i>	<i>No certificate was available to confirm the maintenance of the DHO buliding intruder alarm. Additional LR recs noted.</i>
Education Planning & Resources	Tre Uchaf Primary School	Substantial	<i>Governance, Management of delegated resources, Budget Monitoring, Lettings, Banking Procedures, Unofficial Funds, School Meals, Bank Reconciliations, Expenditure, Employees, Health & Safety, Inventory, Computer Security</i>	<i>Use of the non-order facility for invoice processing noted. Additional LR recs also noted.</i>
Highways & Transportation	Car Parks	Substantial	<i>Parking Charges, Collection and Monitoring of Income, Reconciliation and Timing of Income, Security and Banking of Monies, Inspections, Season Tickets, Petty Cash, GDPR / Retention</i>	<i>Testing of ticket machine audit slips showed two sequence anomalies that could not be accounted for and there is no system in place to ensure readings are sequential. Some minor variances in machine reading and cash values were not accounted for.</i>