

MONITORING REPORT Q3 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Cross Cutting Reviews	Partnerships - Overview & Governance	High	<i>Review of the key seven significant partnerships that the Council are engaged in including: Swansea Bay City Deal, West Glamorgan Regional Partnership, Public Services Board, Safer Swansea Partnership, ERW, Area Planning Board and Swansea Poverty Partnership Forum. The audit reviewed the governance procedures in place and included detailed testing on the following areas: Terms of Reference, Management Arrangements, Reporting Requirements, Council Representation, Audit/Scrutiny Arrangements and Financial Contribution.</i>	None
Financial Services & Service Centre	Adult Family Placements	High	<i>The scope of the review covered the following areas: New Admissions, Ongoing Cases, GDPR / Retention of Documents.</i>	None
Housing & Public Health	Taxi Licensing	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Fees & Charges, Drivers Licences, Vehicle Licences, Operators Licences, Spot Checks & Complaints, Refunds, GDPR</i>	None
Highways & Transportation	Home to School Transport*	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Compliance with Contract Procedure Rules, Contract payments, Allocation of free school transport passes, Sale of spare seats, Allocation of season tickets on local bus services, Parental petrol allowances, Monitoring surveys, GDPR</i>	None
Financial Services & Service Centre	Residential Care	High	<i>The scope of the review covered the following areas: Remittance Advices, Financial Assessments of New Residents, Invoicing, Annual Reviews, Transitional Placement Agreements, Properties, Debt Recovery and Write-offs, Free Nursing Care, ABACUS system controls, GDPR & Retention of documents</i>	None
Computer Audits	Telephony System	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Digital Strategy, Management of Operations and Network, Network Activity, Procedure for Approval and Installation of Network Connections, Controls and Safeguarding the Exchange, Purchases of Phones - Corporate Contracts, Systems to Identify Personal Calls and Internet Usage, Monitoring of Call Usage, Arrangement for Loss or Damage of Mobile Phones, Disaster Recovery & Business Continuity</i>	None
Cross Cutting Reviews	Achieving Better Together - Recovery & Refocus	High	<i>The audit included a review of progress made in relation to the project. The objectives of the review were to ensure that robust governance arrangements were in place for the programme and the monitoring and reporting controls were adequate for the purpose of minimising business risk and were operating in practice.</i>	None

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Financial Services & Service Centre	Income Tax - Self Employed and Miscellaneous	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Procedures Notes, Compliance with Procedure Notes and HMRC (IR35) Guidelines, Records on Oracle and other documentation, GDPR</i>	None
Education Planning & Resources	School Funding & Information	High	<i>The scope of this audit review covered the following areas: School Budget Shares, School Service Level Agreements, Budget shares, GDPR and Data Retention</i>	None
Adult Services	Staff Development and Training Section	Substantial	<i>The audit included the review and testing of controls established by management over the following areas: Expenditure, Purchase cards, Grant Income, Inventory, Travel Expenses, Personnel Records</i>	<i>Two P-Card purchases were not approved by designated approver in department but by Purchasing Team in Procurement. No inventory Certificate had been completed and the date of the last inventory check could not be established. Additional LR and GP recommendations.</i>
Education Planning & Resources	Hafod 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 (audit requested by Education due to significant change in senior staffing over recent years).</i>	<i>Over use of the non-order facility to process invoice payments where no order had been generated in advance. Number of LR and GP recommendations also noted.</i>
Vulnerable Learner Service	Behaviour Support Team	Substantial	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Expenditure including P-card administration and transactions, Income, Budget Monitoring, Grants, Inventory, Petty Cash, Travel Expenses, Employee Records, Vehicles, Verification & Authorisation of School meals, Health & Safety, GDPR</i>	<i>GDPR Managers Checklist had not been completed. Number of LR and GP recommendations also noted.</i>
Adult Services	Supporting People Team*	Substantial	<i>The audit included the review and testing of controls established by management over the following areas: Monthly Payments, Annual Reviews of Eligibility for Supporting People Funding (SPF), Financial Assessments, Monthly Movement Returns from Providers, Petty Cash, Employees Records, Inventory, Expenditure, GDPR & Data Retention</i>	<i>The spreadsheet for the supporting people funding applications had not been updated. Number of LR and GP recommendations also noted.</i>

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Chief Transformaiton Officer	Contact Centre - Client & Property Finance Payments	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Documented Procedures, Payments made to Clients, Monitoring Movement of Cash, Daily & Weekly Reconciliations, Reimbursement from Client Finance Team</p>	<p>AS at 2 August 2021, the records maintained by Cashiers stated that the amount not yet received from Client Finance (since April 2018) was £2,353.97, However, Client Finance's records were reviewed and they stated that the amount not yet paid to Cashiers was £3,499, a variance of £1,145.03. Further investigation revealed that an amount of £3,626.20 had also not been reimbursed to Cashiers from Client Finance team for the period prior to April 2018. We were advised that a breakdown of the client payments included in the amount of £3,626.20 had not been agreed between Cashiers and Client Finance team and that more information had been requested by officers in Client Finance.</p>
Cultural Services	Outdoor Leisure	Substantial	<p>The audit reviewed the procedures in place and included testing on the following areas: Income - Outdoor Sites, Income - Car Parking (block booking), Receipting Machines, Expenditure - Oracle, Expenditure - Purchase Card, GDPR & Data Retention</p>	<p>Testing on income receipting machines revealed that there was no evidence to show monitoring of 'no sales' and 'voids'. Testing of P-Card transactions revealed five transaction where VAT had been reclaimed, a receipt was available however it was not a VAT receipt. In addition, no receipt was available to support one transaction yet VAT had been reclaimed.</p>

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Highways & Transportation	Taxi Framework Contract - School Transport	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Re-tendering and Extension of Contracts, Payments to Contractors, Cancelled Contracts, Survey Team Spot Checks, GDPR & Data Retention</p>	<p>Our enquiries revealed that of the 412 live contracts as at May 2021, 60 had expired between May 2015 and May 2017 and permission should have been sought to formally extend, for a maximum of two years. A further 38 had expired prior to May 2015 and should have been re-tendered, although it was found that 13 of these had subsequently been cancelled at the end of July 2021. We were informed that due to a lack of resources, no contract extensions had been requested and no re-tendering had taken place. i) Staff are aware of the requirement to undertake GDPR training, however it was unclear whether all staff had actually completed the training.</p>
Commissioning	Early Years & Play	Substantial	<p>The audit reviewed the procedures in place and included detailed testing in the following areas: Expenditure including P-card administration and transactions, Payments to Third Parties, Cash & Credit Income, Grants, Petty Cash, Travel Expenses, Employee Records, GDPR</p>	<p>Six P-Card purchases recorded were not supported by a valid VAT receipt, the only supporting documentation was either an Order Confirmation or Dispatch Note. VAT had not been reclaimed for five of these purchases.</p>
Waste Management & Parks	Domestic Refuse Collection	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Inventory, Personnel records, Vehicle records, GDPR & Retention of documents</p>	<p>Purchases with an individual or cumulative value of over £10,000 were reviewed for compliance with Contract Procedure Rules. Our testing found that purchases had been made with two suppliers when the relevant contract had expired. We were advised that this was due to a member of staff being absent for an extended period, and the disruption to international supply chains caused by Covid-19. We were advised that regular routine checks of driver's licences were not being carried out.</p>

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Achievement & Partnership Services	School Support Team	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure via Oracle, P-Cards, Income, Grants, Inventory, Travel Expenses, Personnel Records, Performance & Chaperone Licences, Education Welfare Performance Management, Health & Safety, Child Employment, GDPR & Retention of Documents</p>	<p>The School Support team is responsible for issuing Performance and Chaperone Licences. A sample of three performance licence applications was selected for the month of March 2021. Testing revealed that one performance license issued on the 1 March 2021 had not been signed by an approved officer within the Team. One instance was noted where the document replacing the chaperone licence had not been sent in a secured format. A sample of the applications for Child Employment Permits was checked for compliance with the Employment of Children Byelaw and to ensure that all procedures had been followed and documentation had been verified. It was noted that confirmation emails had been sent instead of employment permits since 23 March 2020</p>
Cultural Services	Archives	Substantial	<p>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card (P Card), Cash/Credit Income, Reproduction Documents, Online Shop (Archive Shop), Grant Income, Inventory, Stock Records, Accessions Register, Insurance, Neath Port Talbot Council shared operating costs, Petty Cash, Budget Monitoring, Staff Travel</p>	<p>Shop sales are receipted through a till and later banked using a C&D book. A sample of income received and banked over a five month period was examined and a number of minor discrepancies were found. Due to Covid-19 control over bank reconciliation had recently been lost to an extent, with the banking of cash occurring less frequently due to reduced footfall through Archives. Some small discrepancies were noted when reconciling stock items. It was confirmed that there is a valid Insurance policy in place for the Service, however it is noted that a full valuation of items held in Archives has not been carried out for over ten years.</p>