

## MONITORING REPORT Q1 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Cross Cutting Reviews	Local Government and Elections (Wales) Bill *	High	A review was undertaken to independently assess whether the key provisions of the Act have been, or are in the process of being implemented, in line with prescribed timescales and that there is sufficient evidence to demonstrate and support the implementation.	None
Highways & Transportation	Building Services - Control of Contracts	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Interim Payments, Final Accounts, Monitoring and Records, GDPR / Data Retention.	None
Child & Family Services	Foster Swansea	High	testing on the following areas: Foster Carers have been subject to an approval and review process, Placements with Foster Carers are accurately recorded, Payments to Foster Carers are in accordance with agreed allowances, Payments to Foster Carers are properly approved, Overpayments are recovered, DBS, GDPR & Data Retention	None
Communications & Marketing	Communications and Public Relations Team	High	The audit reviewed the procedures in place and included detailed testing in the following areas: Expenditure Including Purchase Cards (P-Cards), Cash / Credit Income, Employee Travel Expenses, Personnel Records, Service Level Agreements (credit income), Inventory, GDPR & Data Retention	None
Cultural Services	Tourism and Marketing	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card, Credit Income, Inventory, Personnel Records, GDPR & Data Retention	None
Cross Cutting Reviews	Corporate Governance Review 2021/22 *	High	The audit reviewed the procedures in place and included testing on the following areas: Council's Constitution, Senior Management Meetings, Service Plans, Senior Management Assurance Statements, Risk Management, Scrutiny, Decision Making at Committees, Audit Committee, Internal Audit	None
Legal, Democratic Services & Business Intelligence	Coroners Service	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Relationship between the Council and Coroner's Office, Expenditure, Juror & Witness Expenses, Post Mortem Referrals & Fees, Calculation of Coroner's Salary, Coroner's Annual Return, Coroner Database, Business Continuity & Disaster Recovery, GDPR & Data Retention	None

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Planning & City Regeneration	Nature Conservation *	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card, Credit Income, Grants, Inventory, Personnel Records, Vehicles, GDPR</i>	<i>Documentation requested in relation to three grants received was not available for review at the time of the audit. Some additional low risk and good practice recommendations also noted.</i>
Cultural Services	St Helen's Ground	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Licence Agreements, Booking Applications, Credit Income, Expenditure.</i>	<i>Two instances were noted where there was a delay in raising invoices for ground hire. A small number of unpaid invoices were also identified and the section was not receiving the disputed invoice listing from Accounts Receivable for review/action.</i>
Commercial Services	Education - Review of Contracts *	Substantial	<i>Compliance with the Council's Contract Procedure Rules (CPRs) by officers in the Education directorate. The audit examined a sample of eligible payments and checked whether a Contract or CPR8 Waiver had been approved by the Procurement Team, The contract was recorded in the Contract Register or Waiver Register and The purchase was within contract or waiver period.</i>	<i>Of a sample of ten payments selected, four payments to three suppliers were noted where no contract or waiver was in place. All payments related to ALN Independent Placements and the responsible officer was in the process of negotiating contracts with the suppliers concerned.</i>
Housing & Public Health	Burials and Cremations	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Burials, Cremations, Expenditure, P-card Expenditure, Inventory, Travel Expenses, Employees, Computer System, GDPR &amp; Data Retention</i>	<i>Nine low risk recommendations made, two of which were repeated from the previous audit relating to the lack of a waiver being in place for a specialist supplier used by the department, and also the use of a P-card for purchases with a supplier that has a corporate contract with the Council.</i>
Highways & Transportation	Swansea City Bus Station	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Income, Personnel Records, Inventory, Expenditure including Purchase Cards (P-cards), GDPR and Data Retention</i>	<i>18 unpaid invoices to five transport providers totalling £9.5k were noted as being unpaid in excess of 12 months. The disputed invoice listing was not being received by the Bus Station Manager.</i>
Highways & Transportation	Transport Depot	Substantial	<i>The scope of the audit covered the following areas: Expenditure, Purchase Card (P-Card), Income, Budget monitoring, Employee costs, Management of vehicles and drivers, Vehicle maintenance, Live Kilometre Service Grant, Inventory, stocks and stores, Wheels-2-Work scheme, DBS Checks, GDPR/Retention of data</i>	<i>7 low risk and 3 good practice recommendations made, 4 of the low risk and one of the good practice recommendations were repeated from the previous audit.</i>

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Chief Transformation Officer Audits	Employment of Agency Staff *	Substantial	<i>The objective of the audit was to test compliance with the Council's Agency Workers Policy and it reviewed the following matters: Preparation of Business Case, Budgetary Provision, Head of Service Approval, Checks on DBS/Social Services Registrations, Completion of Purchase Orders, Engagements over 12 weeks</i>	<i>Payments for Agency Workers were examined for the period September 2021 to January 2022 and 15 engagements were selected for testing. For 2 engagements, no confirmation of budget provision or Head of Service approval of a business case was available. Recommendations were repeated from the previous audit.</i>
Digital & Customer Services	ICT Administration (inc. ICT Assets) *	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure – Digital Services, Purchase Card (P-Card) Expenditure and Administration, School Orders and Recharges, Income, Inventory – Purchases &amp; Disposals, Travel Expenses, Overtime Payments, Vehicles</i>	<i>Expenditure testing revealed one instance where the purchase order had been created after the receipt of the invoice. Cumulative spend with in excess of £10k was noted where there was no contract or waiver in place and CPR's had not been followed. We were advised that these payments were urgent due to the Covid response.</i>
Child & Family Services	Nant-y-Felin Children's Home *	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, Occupancy Levels, Grants, Inventory, Security, Personal Property, Petty Cash, Cash Held on Site, Pocket Monies, Travel Expenses, Employee Records, Vehicles, GDPR &amp; Data Retention</i>	<i>Some purchase card transactions had not been coded correctly to allow the reclaiming of VAT on the transactions. Sample testing of overtime / on call payments revealed that one employee had overclaimed overtime as the stand-by/on-call policy had been misinterpreted, in some cases incomplete records were kept for on-call/stand-by shifts and the staff attendance time log book was not being accurately maintained. Some additional low risk and good practice recommendations also noted.</i>
Digital & Customer Services	Blue Badges	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Policies/Procedures, Applications &amp; Outcomes, Damaged &amp; Revoked badges, GDPR</i>	<i>Of a sample of 20 badges issued, there was no reason for re-issuing the badge recorded on the Civica system for one of the badges. Of a sample of ten damaged/revoked badges re-issued, the reason recorded on the Blue Badge DB system could not be reconciled to the supporting paperwork recorded on the Civica system as a Decision Form had not been completed linking the information on the two systems. However, the auditor was satisfied that the badges had been correctly issued based on the system data.</i>

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Child & Family Services	Swansea Children's Centre & Mayhill Family Centre *	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card, Income, Inventory, Petty Cash, Unofficial Fund, Travel Expenses, Personnel Records, Vehicles, Health and Safety, GDPR & Data Retention	Delays were noted in the banking of cash collected for the Play Scheme and After School Clubs. We were advised that this was due to the pandemic. Income of £2k relating to Oct-Feb was banked in February. There is one unofficial fund in place at the centre, which had not been audited since 2013. Some additional low risk and good practice recommendations also noted.