

MONITORING REPORT Q2 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	Review of Departmental Gifts & Hospitality Registers	High	The audit reviewed the records maintained by each Director or Head of Service to ensure compliance with Council Procedure Rule No. 16 'Interests, Gifts and Hospitality of Officers'. Tests were carried out to ensure: Reminders to complete declarations were being issued periodically to staff, Where eligible offers of gifts or hospitality had been received, the official declaration form was being used by officers. Registers recording eligible declarations were being maintained. Approval (or rejection) by the appropriate Chief Officer was evident for all declarations.	None
Computer Audits	ICT Data Storage*	High	The audit examined the procedures and controls to both ensure compliance to the Data Storage Policy and to examine whether capacity management is made in accordance with best practice. The audit reviewed the procedures in place and included detailed testing on the following areas: Capacity Management Strategy, Capacity Management Procedures and Documentation, Monitoring of Data Stored on the Servers/Cloud, Compliance to the Council's Data Storage Policy	None
Fundamental Systems	Employee Services (Payroll) 2022/23	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Procedures, Starters, Leavers, Overpayments, Deductions, Other Pay and Amendments, Occupational Sick Pay, Career Breaks, Pay Bandings, System Interfaces and Control Accounts, BACS Payments, Other Payments, Parameters, Business Continuity and Data Back Ups, GDPR & Data Retention	None
Cultural Services	Spot Checks	High	Internal Audit have carried out "spot checks" on income collected at three Outdoor Leisure sites, and also at the Recreation Ground Car Park which comes under the control of Cultural Services. The audit consisted of a visit and income reconciliation at the following sites: The Land Train, Southend Crazy Golf, Singleton Park Boating Lake/Crazy Golf, Recreation Ground Car Park	None
Fundamental Systems	Treasury Management - Borrowing & Investments 2022/23	High	The audit reviewed the procedures in place and included detailed testing in the following areas: Policies & Procedures, Cash Flow, External Investments, External Borrowing, Reconciliations and Control Accounts, Monitoring & Reporting, Computer Systems & Disaster Recovery	None

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Education Planning & Resources	Penyrheol Comprehensive School	High	The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Collection & Banking of Delegated Income, Bank Reconciliations, Unofficial Funds, Lettings, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Verification and Authorisation of School Meals	<i>None</i>
Housing & Public Health	Food & Safety Division*	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Applications & Fees, Food Hygiene Rating Scheme (FHRS), Refunds, Expenditure including Purchase Cards (Pcards), Income, Grants, Inventory, Travel Expenses, Personnel Records, GDPR & Data Retention	<i>None</i>
Cross Cutting Reviews	Corporate Safeguarding	High	Safeguarding is one of the Council's Corporate Priorities, and the safeguarding of both vulnerable children and adults is seen as one of the most important functions that the council is required to deliver. 1.3 The scope of the review covered the following areas: Corporate Policy Development, Corporate Safeguarding Group, Staff Training, West Glamorgan Safeguarding Board, S135 Self-Assessment Questionnaires, Performance Monitoring	<i>None</i>
Child & Family Services	Discretionary Payments*	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Documented Procedures, Budget Monitoring, Petty Cash Payments, Purchase Card Payments, Ongoing Payments, GDPR & Data Retention	<i>Details of ongoing BACS payments were requested from SCIFT. A sample of payments was reviewed and possible duplicate payments were identified for three payments tested. (MR)</i>

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Education Planning & Resources	Business Manager Remuneration Review	Substantial	A review has been completed of the remuneration awarded to school Business Managers in the Secondary and Special schools. The audit included detailed testing on the following areas: Posts Held including grade and contract type, Overtime Paid, Additional Payments	<i>A review of overtime payments made to the Business Managers between April 2021 and March 2022 was undertaken. Overtime payments were paid to Business Managers in three schools at enhanced rates (MR). It was noted that there were nine different post titles held across the 16 schools (17 posts) reviewed and one school had two Business Manager posts, albeit at different hours and grades. There were a number of overtime payments made at various rates, and also a number of 'additional payments' had been made to a selection of Business Managers. In order to ensure compliance with the pay and grading structure and Pay Policy of the Council, we recommended that the Director of Education should undertake a comprehensive review of the remuneration currently being paid to the Business Managers highlighted with the outcome being reported to the Director of Finance to ensure he is satisfied that the pay and grading structure of the council is being complied with and the Councils Pay Policy is being adhered to. (MR)</i>
Planning & City Regeneration	Economic Development Admin	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards, Start-up Grants, Inventory, Personnel Records, GDPR	<i>Purchase card testing revealed three instances where VAT had been reclaimed where no VAT receipt was present. (MR). One duplicate grant payment was identified, which was later corrected when highlighted as part of the audit (MR).</i>
Housing & Public Health	Public Protection Housing Division (Environmental Health & Housing)*	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card, Income - Houses in Multiple Occupation (HMOs), Income – Other, Credit Income, Income Receipting, Inventory, Travel Expenses, Personnel Records, Controlled Stationery, GDPR & Data Retention	<i>A review of employee records revealed one employee who's time was not being recorded manually or on the flexi system (MR) This was corrected from July 2022 with time being recorded on interflex.</i>
Education Planning & Resources	Cefn Hengoed Community School	Substantial	The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Verification & Authorisation of School Meals	<i>A review of employee payments revealed four employees that were being paid in excess of 37hrs a week. It was noted that those staff were being paid Additional Hours rather than contracted hours through oracle Payroll, resulting in the incorrect hours being recorded on Oracle. We advised that contracted hours should be set up on Oracle for all posts and that HR advice should be sought regarding the posts exceeding the LA advised maximum hours. (MR)</i>
Housing & Public Health	Rechargeable Works	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Authorisations, Recharges to Property Owners/Tenants, Monitoring of Arrears, Write-Off of Unpaid Invoices, GDPR & Data Retention	<i>Please see details in the body of the report.</i>

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Cultural Services	Destination Lettings	Moderate	The audit reviewed the procedures in place and included detailed testing on the following: Mumbles Hill Caravan Park, Langland Beach Huts, Expenditure, GDPR & Data Retention	<i>Please see details in the body of the report.</i>
Child & Family Services	Western Bay Adoption Service & Adoption Allowances	Moderate	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Card Expenditure, Travel & Subsistence Expenses, Personnel Records, Grants, GDPR, Adoption Allowances	<i>Please see details in the body of the report.</i>