

MONITORING REPORT Q2 2023/24 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Cross Cutting Reviews	Corporate Governance Review 2022/23	High	<i>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, Performance</i>	None
Housing & Public Health	Housing Loans & Grants	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Application and approval process, Inspections and monitoring of progress, Calculation of grant / loan entitlement, Payments to contractors, Interim payments, Registration of Local Land Charges and Legal Charges, Loan Repayments, GDPR and Data Retention</i>	None
Financial Services	Trusts & Charities	High	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Procedures, Management Arrangements, Payments, Income, Investments, Annual Returns and Accounts</i>	None
Waste Management & Parks	Cleansing Strategy	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Grants Received, Inventory, Employee Records, Vehicle Records, GDPR & Data Protection</i>	None
Cultural Services	Spot Checks	High	<i>The audit consisted of a visit and income reconciliation at the following sites: Southend Crazy Golf, Land Train (Operated out of Blackpill Lido), Singleton Boating Lake (Crazy golf / Boat hire), Recreation Ground Car Park, Blackpill Lido Deck Chairs</i>	None
Highways & Transportation	Concessionary Bus Fares	High	<i>The Council facilitates payments on behalf of Welsh Government to bus operators providing local bus services in Swansea, and the audit examined the payments made to First Cymru, which amounted approximately £5.8m in 2022/23.</i>	None
Communications & Marketing	Corporate Marketing	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure Purchase Cards (P-Cards), Staff Additional Hours, Budget Monitoring, GDPR and Data Retention</i>	None

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Housing & Public Health	North Area Housing Office	Substantial	Testing was undertaken to examine the controls and procedures associated with the following areas: New Tenancies, End of Tenancy, Void Properties, Transfers, Mutual Exchanges, Redecoration Allowances, Neighbourhood Officers, Expenditure, Purchase Card, Cash Holding, Miscellaneous Income, Building Security, Inventory, Travel Expenses, Personnel Records, GDPR and Data Retention	Instances of incomplete records in relation to key receipts, end of tenancy forms, and home inspection forms noted. A number of purchase orders were noted as created after receipt of the invoice, and some instances where VAT had not been reclaimed on P-Card purchases. Some additional good practice recommendations noted.
Child & Family Services	Use of Taxis - Authorisation	Substantial	The audit reviewed the authorisation of Taxi Requests on the WCCIS system by officers in Child & Family Services	Sample testing of taxi requests revealed a number had been approved by staff without the required approval limit.
Adult Services	Flexible Support Service	Substantial	The audit included the review and testing of controls established by management over the following areas: Expenditure, Purchase Card (P-Card), Cash Security, Inventory, Petty Cash, Travel Expenses, Personnel, Service Provision, Personal Support Plans & Progress Reports, Unofficial Funds, GDPR & Data Retention	Mileage claim testing revealed that there appeared to be different methods for claiming journeys, and therefore it was unclear if the correct deductions had been made, particularly in relation to home to work deductions. A number of additional low risk recommendations also noted.
Child & Family Services	Youth Offending Service	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Inventory, Petty Cash, Officers' Travelling Expenses, Employee Records, Vehicle Records, Unofficial Fund, GDPR	A number of P-Card purchases were approved by officers in Accounts Payable and not by a designated "Approver" in the service as required. A number of low risk and good practice recommendations also noted.
Education Planning & Resources	Morrison Comprehensive School	Substantial	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	Significant use of the non-order facility on SIMS was noted when undertaking expenditure testing. Sample testing of expenditure also revealed a number of purchases where no evidence of CPR compliance was available. Additional low risk and good practice recommendations noted.

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Planning & City Regeneration	Section 106 Agreements	Substantial	<i>The audit included the review and testing of controls established by management over the following areas: Policies and Procedures, Applications, Payment of Legal and Monitoring Fees, Financial Contributions and Trigger Points, Monitoring of Expenditure, Database Access Security, GDPR</i>	<i>Following the last audit of the service, a recommendation was made and agreed by management that an annual report of all completed Section 106 agreements would be compiled and put before the Planning Committee. Discussions during this audit confirmed that an annual report is not currently prepared, however Section 106 agreements are reported to the Members of the Planning Committee as part of the planning application approval process. Individual Ward Members are also notified of the agreements entered into. It was also intended that the annual report would detail all agreements whereby monies had been formally allocated to the relevant departments to be spent on the approved projects but this report was not being produced. Additional low risk recommendations noted.</i>
Miscellaneous Audits	Swansea Bay Port Health Authority	Substantial	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Expenditure, Purchase Cards, Cash and Credit Income, Grant Income, Inventory, Petty Cash, Travel Expenses, Personnel Records, Information Technology, Standing Orders, GDPR and Data Retention</i>	<i>Inventory records were found to be outdated and no physical inventory check had been undertaken on an annual basis. Sample testing of mileage claims showed journey details were not detailed enough to confirm the correct amount had been claimed. Additional low risk and good practice recommendations also noted.</i>
Human Resources & Service Centre	Purchase Card Administration	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: New Applications, Monitoring & Authorisation of Expenditure, Interfaces to the General Ledger, Leavers, GDPR & Data Retention</i>	<i>Transactions which are not coded by the cardholder or approved by their Approver are coded by officers in the Service Centre, so that the interface to Accounts Payable can be actioned and a payment made to Barclaycard. Card holders should be cautioned when more than three transactions have not been coded or not approved however, we were informed that these checks have not been carried out since March 2020. Discussions with the Accounts Payable & Purchasing Team Leader revealed that routine monitoring of the nature and level of expenditure appearing on accounts has not been undertaken since March 2020.</i>

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Education Planning & Resources	Primary School DBS (Thematic Review)	Substantial	<p><i>The review of that Disclosure & Barring Service (DBS) checks was undertaken for all staff employed in a sample of 26 Primary Schools. The audit was completed remotely using Oracle and Fusion database records and the Online DBS System delivered by Powys County Council, with additional information provided by the schools where necessary. The audit reviewed the DBS records for all current members of staff, as at August 2023, to confirm that each had a valid DBS.</i></p>	<p><i>Of the sample of all employees across 26 schools, 5 DBS's were noted as expired. However, one employee was noted as being off long term sick, one was on a career break, two application had been submitted and risk assessment forms had been completed as required. Only two instances were noted were the DBS had expired and there was a delay in completing the risk assessment pending the renewal of the DBS.</i></p>