

Internal Audit Annual Plan 2023/24

| Audit Title | Risk Rating | Status as at 31/12/2023 | Corporate Priority | Days | Scope |
|---|-------------|-------------------------|-----------------------|------|--|
| Level 1 – Cross Cutting Reviews – Council Governance & Control | | | | | |
| Corporate Governance Review | Med/High | Allocated | Cross Cutting | 25 | Review and assessment of corporate governance arrangements across the Council. Including review of management assurance controls in the corporate risk register and delegated decision making. |
| Risk Management | Med/High | In Progress | Cross Cutting | 15 | Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis. |
| FOI/SAR/EIR - Follow Up | Med | Final Issued | Cross Cutting | 3 | Follow up of moderate audit report issued. |
| Achieving Better Together – Transformation (inc. workforce strategy and savings delivery) * | New | Planned | Cross Cutting | 15 | New / TBC – review of the Transformation element including workforce strategy and delivery of savings proposals. |
| Oracle Cloud / Fusion Project* | New | Allocated | Cross Cutting | 10 | New / TBC – Review of ongoing progress with the project. |
| Regional Working* | New | Final Issued | Cross Cutting | 10 | New / TBC - Update on current and proposed regional working arrangements |
| Sickness & Overtime Review* | New | Allocated | Cross Cutting | 15 | New / TBC - Review of sickness and overtime levels across key departments |
| Level 2 – Fundamental Systems - Section 151 Officer Assurance | | | | | |
| Financial Services – (1) Annual Audit, (2) 2-yearly Audit, (2+Follow-up)- 2 yearly Audit plus follow-up. | | | | | |
| Pensions Admin (2) | Med/High | In Progress | Section 151 Assurance | 20 | Review of the operations and controls of the CCS LGPS Pension Fund Administration Team. |
| Teachers Pensions (2) | Med | In Progress | Section 151 Assurance | 15 | Review of the Teacher Pensions processes undertaken by the Payroll Section of the Service Centre. |
| Accounts Receivable (1) | High | In Progress | Section 151 Assurance | 35 | Review of the effectiveness of all Accounts Receivable / Debtor processes |
| Business Rates (NNDR) (2 + Follow-up) | Med/High | Allocated | Section 151 Assurance | 5 | Collection and administration procedures of National Non-Domestic Rates by the Council – Follow-up review of 22/23 audit findings. |
| Pension Fund Investments (2) | Med | Allocated | Section 151 Assurance | 7 | Review of Pension Fund Investment activities undertaken by the Treasury Management Team. |
| Housing Rents (2) | Med | Allocated | Section 151 Assurance | 20 | Review of the Housing Rents Team in the Housing & Public Health Service. |

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| Accounts Payable (2 + Follow-up) | Med | Planned | Section 151 Assurance | 5 | Review of the controls and effectiveness of all Accounts Payable processes – Follow-up review of 22/23 audit findings. |
| Housing & Council Tax Benefit (2) | Med/High | Final Issued | Section 151 Assurance | 40 | Audit of the Housing Benefit & Council Tax Reduction System and processes |
| Council Tax (2 + Follow-up) | Med/High | Allocated | Section 151 Assurance | 5 | Review of all Council Tax collection processes and procedures – Follow-up review of 22/23 audit findings. |
| Capital Accounting (2) | Med | Allocated | Section 151 Assurance | 25 | Review of the controls in place for capital accounting |
| Level 3 – Service Level Audits – Other Assurance | | | | | |
| Education Planning & Resources | | | | | |
| Bishop Gore Comprehensive School | Med | Final Issued | Education | 10 | Review of compliance with Council policies and procedures. |
| Birchgrove Comprehensive School | Med | Final Issued | Education | 10 | Review of compliance with Council policies and procedures. |
| Morryston Comprehensive School | Med | Final Issued | Education | 10 | Review of compliance with Council policies and procedures. |
| Olchfa Comprehensive School | Med | Final Issued | Education | 10 | Review of compliance with Council policies and procedures. |
| School Kitchens* | Med/High | In Progress | Education | 15 | Financial and administration procedures in individual school kitchens across the school population. |
| Catering & Cleaning** | Med | Final Issued | Education | 3 | Ongoing audit from 2022/23 plan. |
| Schools DBS – Thematic Review | Med | Final Issued | Education | 15 | Review of DBS Controls within Schools following main DBS audit highlighting issues |
| MultiPay Cards Review – Thematic Review | New | In Progress | Education | 10 | New / TBC – review of use of payment cards and controls in schools. |
| Clydach Primary School | New | Final Issued | Education | 3 | Audit at the request of Education. |
| Crwys Primary School | New | Final Issued | Education | 3 | Audit at the request of Education. |
| Achievement & Partnership Service | | | | | |
| School Improvement Advisors | Med | Final Issued | Education | 10 | Review of the School Improvement Advisor (prev. named Challenge Advisors) Service. |
| School Governor Support Unit | New | In Progress | Education | 10 | Review of the operations of the School Governor Support Unit. |
| Vulnerable Learner Service | | | | | |

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| Additional Learning Needs & Inclusion Team | Med | Allocated | Education, Safeguarding & Poverty | 25 | Review of Access to Learning, Psychology Service, Recoupment, SEN/ALN Support, Statements & LA IDP's and Learning and Behaviour Support. |
| Pupil Support Team | New | Deferred | Education, Safeguarding & Poverty | 10 | Review of the Pupil Support team inc. Home Tuition and EOTAS Pathways |
| Swansea Pupil Referral Unit | Med | In Progress | Education, Safeguarding & Poverty | 10 | Review of the operations of the PRU |
| Education Grants & Other | | | | | |
| Schools Annual Report | n/a | Final Issued | Education, Safeguarding & Poverty | 3 | Summary of School Audit work undertaken in 22/23 |
| Education Improvement Grant | n/a | Final Issued | Education, Safeguarding & Poverty | 15 | Grant Certification of the Education Improvement Grant (prev. Regional Consortia School Improvement Grant) |
| Pupil Deprivation Grant | n/a | Final Issued | Education, Safeguarding & Poverty | 15 | Grant Certification |
| Child & Family Services | | | | | |
| Youth Offending Service | Med | Final Issued | Safeguarding | 10 | Review of the operations of the service. |
| Use of Taxis – Authorisations | Med | Final Issued | Safeguarding | 10 | Review of controls over the use of taxis within the service |
| Youth Provision in Early Help* | Med | Final Issued | Safeguarding | 15 | Review of controls within Young Peoples Support, Youth Clubs and Community Childcare |
| Western Bay Adoption Service & Adoption Allowances – Follow Up | Med | Final Issued | Safeguarding | 5 | Follow-up review of moderate audit report issued in 2022/23. |
| Adult Services | | | | | |
| Home Care* | Med/High | In Progress | Safeguarding | 10 | Carried forward from 2022/23 Plan. |
| Integrated Community Equipment Service & Suresprung | Med/High | Final Issued | Safeguarding | 10 | Review of controls in the community equipment service and Suresprung |
| Deprivation of Liberty Safeguards | New | In Progress | Safeguarding | 10 | Added at request of the Chair – Risk Register review. |

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| Flexible Support Service | Med | Final Issued | Safeguarding | 10 | Review of flexible support service within learning disability services. |
| Adult Services Establishments – Self Assessment Checklists | Med/High | Final Issued | Safeguarding | 25 | Self-assessment checklist review and evaluation of establishments providing adult services. |
| Supporting People Team | Med | Final Issued | Safeguarding | 5 | Review of operations and compliance within the team. |
| Housing Support Grant – Regional Coordinator Grant | n/a | Final Issued | Safeguarding | 3 | Grant Certification |
| Housing Support Grant | n/a | Final Issued | Safeguarding | 10 | Grant Certification |
| Adult Services – Directorate Services | | | | | |
| Client Property & Finance* | Med | In Progress | Safeguarding | 15 | Review of controls in place for client funds held and distributed by the Council as custodians, including payments, annual accounts and monthly reconciliations |
| Business Support Team – Adult Services | Med | Final Issued | Safeguarding | 10 | Review of the operations of the team. |
| Review of Transitional Placement Arrangements* | New | Allocated | Safeguarding | 10 | Carried forward from 2022/23 Plan. |
| Commissioning & Tackling Poverty | | | | | |
| Enable Support for Independent Living Grant | n/a | In Progress | Safeguarding | 10 | Grant Certification |
| Building Services | | | | | |
| Heol y Gors – Stores, Admin & Finance, Oracle T&L* | Med/High | Allocated | Economy & Infrastructure, Safeguarding | 20 | Review of compliance with Council policies and procedures. |
| Heol y Gors – Plant & Transport** | Med | Final Issued | Economy & Infrastructure, Safeguarding | 3 | Ongoing audit from 2022/23 plan. |
| Day to Day Repairs/Maintenance Section* | Med | In Progress | Economy & Infrastructure, Safeguarding | 20 | Carried forward from 2022/23 Plan. |
| Waste Management & Parks | | | | | |
| Cleansing Strategy* | New | Final Issued | Economy & Infrastructure, Resource & Biodiversity | 5 | Carried forward from 2022/23 Plan. |
| Highways & Transportation | | | | | |

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| Concessionary Bus Fares | Med | Final Issued | Economy & Infrastructure | 5 | Review of controls in relation to concessionary fares (annual). |
| Recovery of Abandoned Vehicles | Med/Low | Final Issued | Economy & Infrastructure | 5 | Review of recovery services. |
| Swansea Marina & Mumbles Boat Park | Med | Final Issued | Economy & Infrastructure | 15 | Review of Marina compliance with Council policies and procedures and operations of the Boar Park. |
| Central Transport Unit – Fuel | Med | In Progress | Economy & Infrastructure | 10 | Review of the controls in place around CTU Fuel. |
| Traffic Orders* | High | Allocated | Economy & Infrastructure | 10 | Carried forward from 2022/23 Plan. |
| Advance Payment Code* | Med | Allocated | Economy & Infrastructure | 8 | Carried forward from 2022/23 Plan. |
| Live Kilometre Support Grant | n/a | Final Issued | Economy & Infrastructure | 5 | Grant Certification |
| Housing & Public Health | | | | | |
| Housing Options* | Med | In Progress | Poverty, Safeguarding | 20 | Carried forward from 2022/23 Plan. |
| North Area District Housing Office | Med | Final Issued | Poverty, Safeguarding | 15 | Review of the operations of the North DHO |
| Central Area District Housing Office | Med | Allocated | Poverty, Safeguarding | 15 | Review of the operations of the Central DHO |
| Leasehold Properties* | Med | In Progress | Poverty, Safeguarding | 15 | Carried forward from 2022/23 Plan. |
| Home Improvement Team** | Med | Final Issued | Poverty, Safeguarding | 3 | Ongoing audit from 2022/23 plan. |
| Housing Loans and Grants | Med/High | Final Issued | Poverty, Safeguarding | 25 | Review of the controls and management of the various grant and loan schemes in place within Housing |
| Application Controls – CX System (Flare Replacement)* | Med | Deferred | Poverty, Safeguarding | 5 | Initial review of new application controls of CX |
| Trading Standards Division** | Med | Final Issued | Poverty, Safeguarding | 3 | Ongoing audit from 2022/23 plan. |
| Public Protection – Administration Division | Med | Allocated | Poverty, Safeguarding | 15 | Review of the operations of the service. |
| Licensing Division* | High | In Progress | Poverty, Safeguarding | 15 | Carried forward from 2022/23 Plan. |
| Registration Service | Med | Final Issued | Poverty, Safeguarding | 15 | Review of the operations of the service. |
| Pollution Control Division* | Med | In Progress | Poverty, Safeguarding | 10 | Review of the Pollution Control Division for compliance with Council policy and procedure |
| Welsh Housing Quality Standards (WHQS 2 plus Decarbonisation programme)* | New | Allocated | Poverty, Safeguarding | 10 | Carried forward from 2022/23 Plan. |

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| Rechargeable Works – Follow-up | Med | Final Issued | Poverty, Safeguarding | 5 | Follow-up of moderate audit report issued in 2022/23 |
| Cultural Services | | | | | |
| Spot Checks | Med | Final Issued | Economy & Infrastructure | 5 | Spot checks undertaken at outdoor leisure sites including Recreational Ground, Singleton Carpark and Knab Rock Car Park income procedure checks |
| Swansea Grand Theatre & Catering | Med/High | In Progress | Economy & Infrastructure | 25 | Review of processes and procedures in Grand Theatre and the catering function for compliance with council policy. |
| Destination Lettings (inc. Langland Huts & Thistleboon Caravans) – follow-up | Med | Final Issued | Economy & Infrastructure | 5 | Follow-up of moderate report issued in 2022/23. |
| Planning & City Regeneration | | | | | |
| Swansea Market* | Med | Allocated | Economy & Infrastructure, Resources & Biodiversity | 20 | Review of the procedures and controls in place including income, rents, inventory, H&S, insurance and expenditure |
| External Funding Team* | Med | Final Issued | Economy & Infrastructure, Resources & Biodiversity | 5 | Carried forward from 2022/23 Plan. |
| Section 106 Agreements* | Med/High | Final Issued | Economy & Infrastructure, Resources & Biodiversity | 10 | Carried forward from 2022/23 Plan. |
| Planning - AONB | Med | Final Issued | Economy & Infrastructure, Resources & Biodiversity | 10 | Review of the planning controls and operations of the Area of Outstanding Natural Beauty Team. |
| Communications & Marketing | | | | | |
| Corporate Marketing* | Low | Final Issued | Transformation & Council Development | 7 | Carried forward from 2022/23 Plan. |
| Financial Services | | | | | |
| Purchase Card Transactions Monthly Review | Med | In Progress | Section 151 Assurance | 10 | Periodic review of Purchase Card Transactions for compliance with the P-Card policy |
| Taxation – VAT* | Med | In Progress | Section 151 Assurance | 10 | Review of arrangements for ensuring that Value Added Tax (VAT) is properly controlled and accounted for by the Authority |
| Trusts & Charities | Med | Final Issued | Section 151 Assurance | 10 | Review of the management and control of the various Trusts and Charities under the management of the Council |
| Accounts Payable Project Bank Accounts* | New | Allocated | Section 151 Assurance | 8 | Carried forward from 2022/23 Plan. |

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| Debt Recovery | Med/High | Planned | Section 151 Assurance, Safeguarding | 15 | Review of debt recovery processes including TPA's and Deferred Charges. |
| Non-Residential Care* | Med/High | Final Issued | Section 151 Assurance, Safeguarding | 25 | Carried forward from 2022/23 Plan. |
| Legal, Democratic Services & Business Intelligence | | | | | |
| Councillors & Co-opted Members Expenses and Allowances | Med | Final Issued | Monitoring Officer Assurance | 10 | Review of the administration of expenses and allowances |
| Legal Services Management of Risk* | Med | Deferred | Monitoring Officer Assurance | 10 | Carried forward from 2022/23 Plan. |
| Commercial Services | | | | | |
| Formal Contracts & Waivers* | New | Draft Issued | Section 151 Assurance | 10 | Carried forward from 2022/23 Plan. |
| Digital & Customer Services Audits | | | | | |
| Corporate Complaints* | Med | Final Issued | Transformation & Council Development | 8 | Review of the complaints recording, processing and reporting controls |
| Human Resources & Service Centre | | | | | |
| Cashiers Office – CCI Reconciliation | Med/High | Allocated | Transformation & Council Development | 5 | Review of the Chief Cashier Imprest reconciliation. |
| Officers Expenses | Med | In Progress | Transformation & Council Development | 10 | Review of the controls around officer expenses reimbursement. |
| Purchase Card Admin* | Med/Low | Final Issued | Transformation & Council Development | 15 | Carried forward from 2022/23 Plan. |
| Corporate Learning and Development Team* | New | Planned | Transformation & Council Development | 5 | Carried forward from 2022/23 Plan. |
| Management of Absence* | Med/High | In Progress | Transformation & Council Development | 10 | Carried forward from 2022/23 Plan. |
| Recruitment & Staff Contracts | New | Allocated | Transformation & Council Development | 10 | New audit requested as part of consultation exercise to look at issue and store of contracts. Scope to be confirmed. |
| Contract Audits | | | | | |
| Contract Register* | Med | Final Issued | Transformation & Infrastructure | 10 | Carried forward from 2022/23 Plan. |
| CPR Compliance Audit | New | Allocated | Transformation & Infrastructure | 20 | New audit introduced from 2023/24 reviewing CPR Compliance per directorate on a rolling programme across: |

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| | | | | | Place, Finance, Education, Social Services and Corporate Services. 2023/24: Social Services Directorate |
| Computer Audits | | | | | |
| Web Development* | New | Planned | Transformation & Council Development | 10 | New / TBC – developing the functionality of the Council web pages |
| Physical & Environmental Controls* | Med | In Progress | Transformation & Council Development | 10 | Review of the Physical and Environmental Controls that are in place for the effective operation of ICT servers and associated hardware, led by Digital and Transformation Services |
| Change Control –Oracle* | Med | In Progress | Transformation & Council Development | 5 | Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team |
| Use of Idea - Data Matching NFI | n/a | Final Issued | Section 151 Assurance | 5 | Data extraction |
| Projects & Special Investigations | | | | | |
| Unpresented Cheques | n/a | In Progress | Section 151 Assurance | 5 | Investigation into any unpresented cheques as they arise |
| NFI Data Matching Investigations | n/a | In Progress | Section 151 Assurance | 10 | NFI Match investigations |
| Galileo Management System | n/a | In Progress | Section 151 Assurance | 10 | Audit Management System in year admin |
| Annual Plan & Annual Report | n/a | In Progress | Section 151 Assurance | 5 | Production of the Audit Annual Plan and Report |
| Annual Consultation Exercise | n/a | Final Issued | Section 151 Assurance | 10 | Consultation with HoS and CMT for the Annual Audit Plan |
| Recommendation Tracker Exercise | n/a | Final Issued | Section 151 Assurance | 5 | Review of implementation status of the recommendations made in the Fundamental Audits |
| Follow-ups | n/a | In Progress | Section 151 Assurance | 20 | Standard audit follow up work |
| Miscellaneous Audits | | | | | |
| Swansea Bay Port Health Authority | Med/Low | Final Issued | Section 151 Officer Assurance | 10 | Standard required periodic review of the controls within the SBPHA Administration. |
| Swansea Central Phase 1 Programme & City Deal Update* | New | Allocated | Transformation & Council Development | 10 | Review of programme progress and milestones |
| Net Zero 2030 Programme | New | Allocated | Section 151 Officer Assurance | 10 | New audit – Corporate Risk Register Review. Review of programme progress and milestones. |

* Audits deferred from 2022/23 plan.

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*** Audits in progress at year end from the 2022/23 plan.*