

Internal Audit Annual Plan 2024/25

Audit Title	Risk Rating	Status as at 01/04/2024	Corporate Priority	Days	Scope
Level 1 – Cross Cutting Reviews – Council Governance & Control					
Corporate Governance Review	Med/High	Planned	Cross Cutting	25	Review and assessment of corporate governance arrangements across the Council. Scope to be agreed with CMT/SGG on specific areas to review, initial thought may be to review preparedness for Panel Performance Assessment due in 2025.
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
Information Governance	Med	Planned	Cross Cutting	20	Data Breaches, GDPR Compliance, Information and Records Management and staff training and awareness
Corporate Performance Management	Med	Planned	Cross Cutting	15	Review of the collection and publication of Corporate Performance Management data, carried out by the Strategic Development Unit (SDU)
FOI/SAR/EIR	Med	Planned	Cross Cutting	15	Review of compliance with Council policies and procedures relating to Freedom of Information (FOI), Subject Access Requests (SAR) and Environmental Information Regulation (EIR) requests
New Risk Management System & Policy Review	New	Planned	Cross Cutting	15	Review of new risk management system, framework, policy and effectiveness.
Debt Recovery	New	Planned	Cross Cutting	15	Review of debt recovery processes across the council.
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.					
Employee Services (2)	Med/High	Planned	Section 151 Assurance	30	Fundamental audit of the operations of Employee Services
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35	Fundamental audit of the operations of Accounts Receivable
Business Rates (2+Follow-up)	Med	Planned	Section 151 Assurance	20	Fundamental audit of the operations and collection of Business Rates
Treasury - Borrowing & Investments (2)	Med	Planned	Section 151 Assurance	18	Fundamental audit of the operations of the borrowing and investing activities within Treasury Management
Accounts Payable (2 + Follow-up)	Med	Planned	Section 151 Assurance	35	Fundamental audit of the operations of Accounts Payable

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Cash (2)	Med	Planned	Section 151 Assurance	30	Fundamental audit of the Authority's Cash system, under the control of the Cash Management Section
Council Tax (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	30	Fundamental audit of the operations of Council Tax
Capital Accounting *	Med	Planned	Section 151 Assurance	25	Deferred from 2023/24 – unable to audit in 2023/24 due to capital team being audited by Audit Wales as part of the delayed 22/23 statement of accounts audit.
Main Accounting System (2)	Med	Planned	Section 151 Assurance	20	Review of controls and processes of the councils main accounting system the General Ledger
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
Capital Team	Med	TBC	Education	10	Review of compliance with Council policies and procedures.
Ysgol Gyfun Gwyr	Med	Planned	Education	10	Standard Comprehensive School audit programme
Bishop Vaughan Catholic Comprehensive School	Med	Planned	Education	10	Standard Comprehensive School audit programme
Bishopston Comprehensive School	Med	Planned	Education	10	Standard Comprehensive School audit programme
Pontarddulais Comprehensive School	Med	Planned	Education	10	Standard Comprehensive School audit programme
School Funding & Information	Med/High	Planned	Education	15	Review of the Funding & Information Team, which forms part of the Education Planning & Resources Service includes school budget shares, SLA's etc.
Primary School Procurement (Thematic Review)	Med/High	Planned	Education	15	Thematic review of the controls in place and adherence to council policy across schools.
Business Manager Remuneration Review – Follow-up	Med	Planned	Education	5	Follow up of action taken following the recommendations made in the previous full audit.
Clydach Primary School – Follow-up	Med	Planned	Education	3	Follow-up of moderate report issued in 23/24
Review of Schools opted out of central catering	New	TBC	Education	10	Review of controls in place for schools buying in their catering provision
Review of lunchtime duty payments to staff (Thematic Review)	New	Planned	Education	10	TBC - Requested via consultation
Vulnerable Learner Service					
Pupil Support Team (Inc. Home Tuition & EOTAS Pathways) *	New	Planned	Education, Safeguarding & Poverty	10	Deferred from 2023/24 – department was undergoing a restructure in 2023/24 as such it was requested that the audit be deferred to 2024/25 to allow completion of the restructure.

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Education Grants & Other					
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 23/24
Education Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification – internal audit review required by ToR
Pupil Development Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification – internal audit review required by ToR
Child & Family Services					
Independent Agency Payments and Child and Family Grants & Contracts	Med/High	Planned	Safeguarding	10	Review of Residential placements of Looked After Children with independent providers.
Discretionary Payments	Med	TBC	Safeguarding	10	Review of Discretionary Payments made by officers in Child & Family Services in accordance with the requirements of S17 of the Children Act 1989
Western Bay Adoption Service & Adoption Allowances – Follow-up	Med	Planned	Safeguarding	3	Follow-up of moderate audit report.
Adult Services					
Community Alarm Service	Med	Planned	Safeguarding	10	Review of compliance with Council policies and procedures within the Community Alarms Service.
Learning Disability Recharges	Med	TBC	Safeguarding	10	Review of recharging for service users attending Residential and Day Services within the Learning Disability and Mental Health divisions of Adult Services
Adult Services: Tackling Poverty & Directorate Services					
Supporting People Team	Med	TBC	Safeguarding	5	Government funded scheme to support independent living. Review of returns, payments, and assessments.
Housing Support Grant	n/a	Planned	Safeguarding	10	Grant Certification - internal audit review required by ToR
Tackling Poverty & Welfare Rights Service	Med/Low	Planned	Safeguarding	5	Review of compliance with Council policies and procedures.
Adult Community Learning	Med/Low	TBC	Safeguarding	10	Review of adult learning provision including course income, assessments, grant funding.
Local Area Co-ordinator	New	Planned	Safeguarding	5	Review of operations of the Local Area Co-ordination team who assist local communities and adults to make connections, provide support and source available funding,

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Adult Services: Partnerships & Commissioning					
Partnerships, Performance & Commissioning	Med	Planned	Safeguarding	15	Review of the operations of the Partnership, Performance and Commissioning Team.
Community Safety	Med/Low	TBC	Safeguarding	10	Review of compliance with Council policies and procedures of the Community Safety Team incl. income, expenditure, grant income, inventory.
Building Services					
Heol y Gors – Estimating	Med	Planned	Economy & Infrastructure, Safeguarding	15	Review of operations of the Estimating team covering job estimates, subcontractor monitoring and payments, accruals, variations and recharges.
Day to Day Repairs *	Med	Planned	Economy & Infrastructure, Safeguarding	20	Deferred from 2023/24 – Orchard data cleanse and other system upgrades underway in 2023/24. Request to defer the audit to 24/25 once the system updates and cleanse has been completed. Audit in Q3 or Q4 2024/25.
Property Services					
Facilities Management	Med	TBC	Economy & Infrastructure, Safeguarding	5	Review of compliance with Council policies and procedures of the Facilities Management operations
Waste Management & Parks					
Waste Enforcement	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Review of operations in waste enforcement including fixed penalty notices, fines, collections, and legal escalation.
Specialist Park Services	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Review of compliance with Council policies and procedures, includes Singleton Nursery, Playgrounds, litter and beaches expenditure.
Tree Services	Med	TBC	Economy & Infrastructure, Resource & Biodiversity	5	Review of compliance with Council policies and procedures for Park Support Team and Tree Services.
Highways & Transportation					
Home to School Transport	Med	Planned	Economy & Infrastructure	15	Review of compliance with Council Procedure Rules, contract payments, allocation of passes, sale of seats, allocation of free passes and petrol allowances.
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5	Review of controls in relation to concessionary fares (annual).

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Clydach Depot Stores, finance and admin, and Highways Trading Account	Med/Low	Planned	Economy & Infrastructure	10	Review of stores controls, finance and administration function, and the highways trading account.
Clydach Depot Plant	Med	TBC	Economy & Infrastructure	10	Review of compliance with Council policies and procedures relating to plant hire, inc. orders, issue of plant, security of plant and recharges.
Fleet Maintenance – Follow-up	Med/High	Planned	Economy & Infrastructure	3	Follow up of moderate audit report issued in 2023/24
CTU - Stores (Pipehouse Depot)	Med/Low	TBC	Economy & Infrastructure	8	Review of compliance with Council policies and procedures includes stock records, procurement, security of stores.
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification - internal audit review required by ToR
Housing & Public Health					
Central Area Office *	Med	Planned	Poverty, Safeguarding	15	Deferred from 2023/24 – further restructuring of the District Housing offices in 2023/24 and changes to operations at the Central Area Office. Request to defer until 2024/25.
East Area Office	Med	Planned	Poverty, Safeguarding	15	Review of activities of the East Area District Housing Office.
Void Team / Home Prep. Unit	Med	TBC	Poverty, Safeguarding	15	Review of void property management, inc. key security, void referrals, void inspections, additional works, recharges and expenditure.
Rent & Arrears Team	Med/High	Planned	Poverty, Safeguarding	18	Review of current and former tenant arrears, rent management bankruptcies and refunds.
Independent Living Service	Med	TBC	Poverty, Safeguarding	10	Review of compliance with Council policies and procedures.
Application Controls – CX System*	Med	Planned	Poverty, Safeguarding	5	Deferred from 2023/24 – new system go-live delayed to June 2024, look to audit in Q3 or Q4 2024/25.
Trading Standards Division – Follow-up	Med	Planned	Poverty, Safeguarding	3	Follow-up of moderate audit report.
Rechargeable Works – Follow-up	Med	Planned	Poverty, Safeguarding	3	Follow-up of moderate audit report.
Pest & Animal Control	Med/Low	TBC	Poverty, Safeguarding	5	Review of compliance with Council policies and procedures.
Cultural Services					
Outdoor Leisure	Med	Planned	Economy & Infrastructure	15	Review of income and expenditure control across outdoor leisure sites across the council, including cash machine controls and collections.
Branch Libraries	Med/Low	TBC	Economy & Infrastructure	15	Review of compliance with Council policies and procedures across the existing branch libraries by self-assessment questionnaires and evidence validation.

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Brangwyn Hall & Catering	Med	Planned	Economy & Infrastructure	15	Review of compliance with Council policies and procedures for events and catering function.
Special Events Projects	Med	TBC	Economy & Infrastructure	15	Review of the controls in place in relation to income and expenditure of large events coordinated by Cultural Services.
Planning & City Regeneration					
Development & Physical Regeneration	Med	TBC	Economy & Infrastructure, Resources & Biodiversity	10	Review of the Development and Physical Regeneration Section based within the Planning and City Regeneration Service.
Swansea Mobility Hire	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the operations of the Swansea Mobility Hire in the City Centre.
Land Searches	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the local land charges operations including charges, fees, system controls and system access.
Communications & Marketing					
Corporate Management Team Support	Med	TBC	Transformation & Council Development	5	Review of compliance with Council policies and procedures.
Financial Services					
Bank Reconciliation	Med	Planned	Section 151 Assurance	10	Review of the Bank Reconciliation process carried out by the Accountancy Section covering reconciliations, unrepresented cheques and system controls.
Schools Bank Reconciliation	Med	TBC	Section 151 Assurance	15	Review of the School Bank Reconciliation process carried out by the Accountancy Section covering reconciliations, unrepresented cheques and system controls.
Leasing	Med	Planned	Section 151 Assurance	10	Review of capital leasing arrangements within the Council managed by Treasury Management inc. existing, new and expired leases.
Residential Care	Med/High	Planned	Section 151 Assurance, Safeguarding	25	Review of the administration of Residential Care payments and recharges, which are managed by the Social Care Income and Finance Team (SCIFT)
Direct Payments - Adult and Child & Family	Med	Planned	Section 151 Assurance, Safeguarding	15	Review of Direct Payments processed and monitored by the Social Care Income & Finance Team (SCIFT).
Financial Assessments & Payments for Adult Family Placements	Med	TBC	Section 151 Assurance, Safeguarding	10	Review of financial assessment processes and payments made for adult family placements.

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Passport to Leisure	Med	Planned	Section 151 Assurance, Safeguarding	10	Review of the application and renewal process for the Passport to Leisure membership (PTL), administered by the Revenues & Benefits Section
Eligibility checks for Free School Meals	New	Planned	Section 151 Assurance, Safeguarding	5	Review of the eligibility checking process for free school meals.
Digital & Customer Services					
ICT Administration inc. IT Assets	Med	Planned	Transformation & Council Development	15	Review to examine controls and procedures associated with ICT Administration & Asset Management in Digital Services
Fusion Authorisation Limits	Med/High	Planned	Transformation & Council Development	10	Review of the setting of authorisation limits across the main financial and ledger system.
Contact Centre - Client & Property Finance Payments	Med	TBC	Transformation & Council Development	5	Review of controls in place in relation to client and property finance payments.
Legal, Democratic Services & Business Intelligence					
Election Expenses	Med	Planned	Monitoring Officer Assurance	10	Review of election expenses and accounts prior to submission.
Councillors Code of Conduct	Med	TBC	Monitoring Officer Assurance	10	Review of compliance with the council's code of conduct for councillors and members.
Commercial Services					
Waivers - follow-up	High	Planned	Section 151 Assurance	3	Follow-up of moderate audit report issued in 2023/24
Human Resources & Service Centre					
Cashiers Office – CCI Reconciliation	Med/High	Planned	Transformation & Council Development	5	Reconciliation of the Chief Cashiers Imprest Account
Petty Cash Accounts	Low	TBC	Transformation & Council Development	5	Review of controls and reconciliations of the various petty cash accounts in existence across the council managed by Cashiers.
Income Tax - Self Employed	Med	Planned	Transformation & Council Development	5	Review of compliance with Self Employment tax legislation.
Employee Vetting (DBS) – Follow-up	Med	Planned	Transformation & Council Development	3	Follow-up of moderate audit report
Purchase Cards – Periodic Review	Med	Planned	Transformation & Council Development	10	Ongoing periodic review of a sample of Purchase Card transactions across the Council for compliance with procurement and p-card guidance.

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Payment Card Industry - Data Security Standard	Med	TBC	Transformation & Council Development	5	Review of compliance with the Data Security Standard
Employment of Agency Staff	Med	Planned	Transformation & Council Development	15	Review of compliance with Council policies and procedures in relation to the employment of agency staff.
Contract Audits					
CPR Compliance Audit	New	Planned	Transformation & Infrastructure	20	New audit introduced from 2023/24 reviewing CPR Compliance per directorate on a rolling programme across: Place, Finance, Education, Social Services and Corporate Services. 2023/24: Social Services Directorate
Commissioning & Tackling Poverty - Tendering, Letting and Monitoring	Med	TBC	Transformation & Infrastructure	15	Review of compliance with Council policies and procedures in relation to tendering and letting contracts.
Computer Audits					
File Controls	Med/High	Planned	Transformation & Council Development	5	Review to assess whether the procedures and controls associated with the database management systems of the council are suitable to ensure that the data held can be relied on, is accurate and is secure
ICT Data Storage	Med/High	TBC	Transformation & Council Development	5	Review to examine 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
Network Firewall Controls - Corporate & Education	Med	Planned	Transformation & Council Development	5	Review of system firewall controls.
Internet Controls - Education Network	Med/Low	TBC	Transformation & Council Development	10	Review of safeguards and controls in place in relation to the Education ICT Network.
E Commerce Controls	Med	TBC	Transformation & Council Development	7	Review of E-commerce Controls administered by Digital Services which enable buying and selling of products or services over electronic systems such as the Internet and other computer networks
Web Development *	New	Planned	Transformation & Council Development	10	Review of web development activities. Carried forward from 23/24 audit plan.
Virtual Server Environment	Med	Planned	Transformation & Council Development	5	Review of move to new Virtual server network – cloud storage.
Disaster Recovery & Business Continuity	Med	Planned	Transformation & Council Development	10	Review of the disaster recovery and business continuity plans for the Councils ICT systems.

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Change Control	Med	TBC	Transformation & Council Development	5	Review of the procedures and controls associated with the Digital Services ICT self-service Change Request system.
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5	Data extraction
Projects & Special Investigations					
Unpresented Cheques	n/a	Planned	Section 151 Assurance	5	Investigation into any unpresented cheques as they arise
NFI Data Matching Investigations	n/a	Planned	Section 151 Assurance	10	NFI Match investigations
Galileo Management System	n/a	Planned	Section 151 Assurance	10	Audit Management System in year admin
Annual Plan & Annual Report	n/a	Planned	Section 151 Assurance	5	Production of the Audit Annual Plan and Report
Annual Consultation Exercise	n/a	Planned	Section 151 Assurance	10	Consultation with HoS and CMT for the Annual Audit Plan
Recommendation Tracker Exercise	n/a	Planned	Section 151 Assurance	5	Review of implementation status of the recommendations made in the Fundamental Audits
Follow-ups	n/a	Planned	Section 151 Assurance	20	Standard audit follow-up work throughout the year
Miscellaneous Audits					
Swansea Central Phase 1 Programme & City Deal Progress Update *	n/a	Planned	Section 151 Officer Assurance	5	Review of project progress and update.
Shared Prosperity Fund	New	Planned	Section 151 Officer Assurance	10	New audit added from 2024/25 to review the controls and governance arrangements around the Shared Prosperity Fund as CCS are lead organisation.
Carry forward of audits in progress from 23/24 to be completed in 24/25 ** (estimated)	n/a	Planned	n/a	15	Audits in progress from the 23/24 audit plan that will be carried forward for completion in 24/25

* Audits deferred from 2023/24 plan.

** Audits in progress at year end from the 2023/24 plan. (to be added later)