

MONITORING REPORT Q4 2023/24 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Cultural Services	Grand Theatre	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Expenditure, Purchase Card Expenditure, Income, Ticket Sales and Issue of Complimentary Tickets, Agreements with Ticket Agents, Contractual Arrangements (visiting artists and shows), Room Hire Income, Inventory, Stock and Stock Takes, Catering Contract, Petty Cash, Health and Safety, Employee Records, Restoration Fund, Vehicles, GDPR and Data Retention</i>	None
Computer Audits	ICT Physical and Environmental Controls	High	<i>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 Customer Services. The audit reviewed the procedures in place and included detailed testing in the following areas: Location and Access, Maintenance, Disposal.</i>	None
Adult Services	Client Property & Finance	High	<i>The audit included the review and testing of controls established by management over the following areas: Safe Contents, Payments to Clients, Payments on Behalf of Clients, Income Received on Behalf of Clients, New Cases, Pending Referrals, Collection of Fees, Annual Accounts & Monthly Reconciliations, Off-Listed Cases, Loans to Clients, Cash Encountered at Properties, Cash Card Accounts, Bank Reconciliations, GDPR/Data Retention.</i>	None
Housing & Public Health	Housing Options	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Housing Application Procedures, Register of Interest, Expenditure including Purchase Card, Temporary Accommodation Procedures, Payments to Voluntary sector, Performance Indicators, Budget Monitoring, Officers Expenses, Inventory, Security & Segregation of Duties (Orchard system), GDPR + Data Retention</i>	None
Cross Cutting Audits	Risk Management (Finance Directorate)	High	<i>Review of the monitoring of Risks within the Finance Directorate. An audit of Risk Management is carried out annually, with each directorate being reviewed on a rotational basis.</i>	None
Fundamental Systems	Teachers Pensions	High	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Deduction Parameters, New Starters, Pension Opt Out's, Additional Voluntary Contributions, Mandatory Pensions, Continuing Pensions, Computer Security</i>	None

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Fundamental Systems	Pension Fund Administration	High	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Parameters, Contributions Received, New Joiners, AVCs and APCs, Transfer Values In, Transfer Values Out, New Pensioners, Deferred Pensioners, Continuing Pensioners, Child Pensioners, Administration, Systems, Continuing Entitlement, GDPR and Data Retention</i>	None
Fundamental Systems	Pension Fund Investments	High	<i>The audit examined the procedures in place and included detailed testing in the following areas: Investment Management, Review of Pension Fund Managers, Fund Managers Agreements, Fund Managers Invoices, Monitoring of Fees (deducted directly from the Fund)</i>	None
Fundamental Systems	Housing Rents	High	<i>The audit included the review and testing of controls established by management over the following areas: Annual Rent Review, Office Manuals, System Access Levels, Register of Personal Interests, Rent Deducted from Earnings, Housing Benefits Interface, Suspense Account Administration, Cash Reconciliation, Write-offs, Reconciliation of Housing Stock, Key Book Amendments, Negative Rent Account Balances, Lifeline Telephone Recharges, GDPR</i>	None
Achievement & Partnership Service	School Governor Support Unit	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: The Role of the School Governance Unit, Clerking Services, Income, Mandatory Training, Governing Body Records, Employee Records, GDPR & Data Retention.</i>	None
Housing & Public Health	Pollution Control Division	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards, Income, Inventory, Officers' Travelling Expenses, Employee Records, GDPR and Data Retention, Vehicle Records, Grants</i>	<i>Noted that no invoices had been raised for the renewal of permit work undertaken this financial year (MR), It was also found that whilst an Inventory was in place, it had not been updated for some time and the make, model and serial number had not been recorded for all items (MR). A number of low risk recommendations also noted, some repeated.</i>

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Human Resources & Service Centre	Officers Expenses	Substantial	<p>Testing was undertaken to examine the controls and procedures associated with the following areas: Guidelines and Regulations, Authorisation, Completion of Paper Based Claims, Completion of i-Expenses Claims, Payroll Payments and Coding, Payroll Checks</p>	<p>Sample testing of mileage claims revealed that the description of journeys made was not fully recorded and therefore as a result we were unable to confirm that the mileage claimed was accurate (MR). Sample testing also revealed in some cases the mileage recorded seemed higher than expected for the description of the journey detailed in Oracle. Also, it appeared that home to work mileage may not have been deducted in some cases. (MR) A number of low risk and good practice recommendations also noted.</p>
Adult Services	Deprivation of Liberty Safeguards	Substantial	<p>The objectives of the audit were to ensure that the Council is meeting its statutory obligations under the Mental Capacity Act. The audit reviewed the procedures in place and included detailed testing on the following areas: Processing of Applications, Payments to Doctors/RPRs and IMCAs, Performance & Performance Reporting, Reports to Welsh Government, GDPR Mandatory Training & Data Retention</p>	<p>In order to minimise the risk to the Council, a screening tool is used to determine the prioritisation of urgent, critical and high-risk applications. We were informed that the team also screen medium and low risk applications where necessary. At the time of the audit in December 2023, the backlog of applications waiting to be processed was 84 (MR).</p>
Highways & Transportation	Central Transport Unit - Fuel	Substantial	<p>The audit included the review and testing of controls established by management over the following areas: Documentation & Procedures, Issue of Drivers' Keys, Monitoring of Fuel Usage, Stock Records, Purchases, Recharging of Costs, Data Security</p>	<p>It was found that reports of fuel used by individual vehicles had not been produced and issued to Services in the Council since March 2023 (MR). We were informed that due to staff shortages, regular stock checks were not being undertaken. It was established that only a year-end stock check was being carried out, the most recent being at the end of March 2023 (MR). Both repeated recommendations and a number of additional Low Risk recommendations noted.</p>

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Adult Services	Home Care	Substantial	<i>The audit included the review and testing of controls in being for the following areas: Expenditure (Oracle Fusion), Expenditure (Purchase Card), Care Assistants' Timesheets, Travelling Expenses, Inventory, Mandatory GDPR Training, Retention of Documents</i>	<i>Sample testing of care assistant timesheet payments proved difficult as the service's timesheets did not clearly record which hours were being paid at each relevant enhanced rate (MR). It was established that duplicate payments had been made to several Senior Care Assistants due to hours worked being submitted twice on different UTS submitted for the Seniors. This was highlighted to management in the service and Employee Services during the audit and arrangements initiated to recover the overpayments from the relevant employees (MR). Additional low risk and good practice recommendations also noted.</i>
Housing & Public Health	Licensing Division	Substantial	<i>The audit reviewed the procedures in place and included detailed testing in the following areas: Premises Licences, Gambling Licences & Permits, Sex Establishments, Animal Licences, Purchase Card Expenditure, Expenditure, GDPR/Data Retention</i>	<i>Sample testing of gambling licences/permits revealed one renewal was referred to a Licensing Officer in 2016 for a premises visit but no further action was taken. Nine cases were noted where renewal fee were overdue and had not been paid (MR repeated recommendation). Additional low risk and good practice recommendations also noted.</i>
Human Resources & Service Centre	Corporate Learning and Development Team	Substantial	<i>The audit included the review and testing of controls established by management over the following areas: Expenditure, Inventory, Personnel records, Training Records & Statistics, Security of Data/GDPR/Retention of Documents</i>	<i>The section currently produces a monthly report from the Fusion database detailing training completion rates by staff, and since its implementation in April 2023 this report is forwarded to the Head of HR & Service Centre for information each month. The report for January showed that large numbers of employees in a number of departments appeared not to have completed the mandatory training required. It was found that these completion rate reports are not provided to departmental managers to allow monitoring within their section (MR).</i>

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Housing & Public Health	Public Protection Administration Division	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Income, Petty Cash, Telephone Payments, Safer Food, Better Business Pack administration, Employee Records, GDPR and Data Retention	Income testing revealed that for seven deposits tested in the Pest Control Division, there were no receipts linked on the FLARE system. It was confirmed by the Public Health Support Supervisor that receipts had not been issued (MR repeated recommendation). Additional low risk and good practice recommendations also noted.
Vulnerable Learner Service	Swansea Pupil Referral Unit - Maes Derw	Substantial	The audit included the review and testing of controls established by management over the following areas: Expenditure, Purchase Cards, Income, Budget Monitoring, Inventory, Petty Cash, Travel Expenses, Personnel Record, Vehicles, School Meals Income, Health & Safety, GDPR & Data Security	Delays were noted in banking of school meal income (MR). Some additional Low Risks and Good Practice recommendations noted.
Commercial Services	Waivers	Moderate	For a sample of Waivers, compliance with the CPRs was reviewed in order to confirm whether: The Waiver had been requested in advance of the supply of goods or services, A Supplier Suitability Questionnaire had been completed, Insurances held by the supplier had been checked, A formal contract had been completed and signed by both parties.	Please see the summary in the body of the report.
Fundamental Systems	Accounts Receivable 23/24	Limited	The scope of the review included the testing of a range of controls relating to the following: Financial regulations and procedure notes, User access, Creation of invoices, Collection of income, Recovery of arrears, Interface reconciliations, Invoice cancellations, Performance monitoring, Write-offs, Refunds, Disaster Recovery and Business Continuity, System back-ups, Security of Data/GDPR/Retention	Please see the summary in the body of the report.