

MONITORING REPORT Q1 2024/25 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Planning & City Regeneration	Land Searches	High	<i>The scope of the audit review including the testing of a range of controls relating to the following: Income/Refunds, Land Searches Register, IDOX TLC System (Local Land Charge system), GDPR/Retention</i>	None
Computer Audits	Change Control - Oracle Fusion	High	<i>The audit reviewed the Oracle Fusion Change Control Procedures in place and included detailed testing on the following areas: Standards and Procedures, Authorisation, Raising Requests, Recording and Documentation, Making Changes, Measurement of Effectiveness, Software Updates, Test Environment Access.</i>	None
Financial Services	Passport to Leisure	High	<i>The audit reviewed the application and renewal process for the Passport to Leisure membership scheme (PTL), administered by officers in the Revenues & Benefits Service and included detailed testing on the following areas: Approval of PTL Applications, Income, Issuing of PTL Letters / Cards, Replacement PTL Letters / Cards, GDPR/Data Retention</i>	None
Financial Services	Taxation (VAT)	High	<i>The coding of input and output VAT is checked in other reviews such as Accounts Payable and income areas. This audit therefore concentrated on the arrangements undertaken centrally for ensuring that: Adequate guidance is obtained, and staff are sufficiently advised, VAT returns are completed accurately and promptly, Issues specific to Local Authorities are addressed, VAT on Purchasing Card Transactions is treated correctly.</i>	None
Housing & Public Health	Voids Team - Home Prep. Unit	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Key Handling and Security, Initial Inspections, Required Works, Interim and Post Inspections, Performance Meetings, Repair and Waste Removal Costs, Utility Records, Personnel Records, Inventory, Petty Cash, Purchase Cards, Expenditure, GDPR and Data Retention</i>	None

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Cross Cutting Reviews	Oracle Cloud - Fusion Project	High	Review of the data transfer from Oracle EBS to Fusion, which took place prior to the implementation of the Oracle Cloud Fusion Project in April 2023. The audit examined the data migration procedures and included detailed testing in the following areas: Payroll, Accounts Receivable, Accounts Payable, General Ledger, Projects, Bank Reconciliation, Pre-Migration Testing.	None
Adult Services Partnerships & Commissioning	Community Safety	High	The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards (P-Card), Income, Grants, Inventory, Travel & Subsistence Claims, Employees, Vehicles, GDPR and Data Retention	None
Planning & City Regeneration	Swansea Market	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Income, Performance and Budget Monitoring, Petty Cash, Personnel Records, Health and Safety and Insurance, Expenditure, Purchase Cards, Inventory of Equipment, GDPR and Data Retention	Repeated recommendations relating to the creation of purchase orders prior to purchases and obtaining and retaining VAT receipts. Additional LR and GP recommendations made.
Education Planning & Resources	MultiPay Cards - Primary School Thematic Review	Substantial	The audit reviewed the use of MultiPay Cards in Primary Schools. The audit reviewed the procedures in place and included detailed testing on MultiPay Card transactions and reconciliations undertaken by the schools.	Monthly proformas must be completed detailing card transactions which should be independently verified. It was noted that no independent verification was evidenced for seven schools in the sample (MR). Instances were noted where VAT had not been reclaimed where a VAT receipt was provided (MR). Some additional LR and GP recommendations also noted.

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Human Resources & Service Centre	Project Bank Accounts	Substantial	<p>The audit reviewed Project Bank Accounts (PBAs) which are recommended to be used by the Council for major construction contracts. The opening of PBAs should be set out in the terms & conditions of eligible contracts, while payments are approved by officers in the Accounts Payable & Purchasing Team in Human Resources & The Service Centre. The objectives of the audit were to ensure that the way in which PBAs have been used within the Council provide maximum protection for both the Council, and the sub-contractors engaged by the main contractor.</p>	<p>Project Bank Accounts (PBAs) are recommended to be used by the Council for major construction contracts. It was noted that to date, the Place Directorate has not adopted a formal policy on which type of account to use. While both sole approval and joint approval accounts allow an oversight into the payments made from a PBA, unless the Council is required to jointly approve all payments, there is a possible risk that a main contractor may divert all monies independently. It was also found that there have been occasions when a PBA has not been used for eligible construction contracts (MR).</p>
Highways & Transportation	Traffic Orders	Substantial	<p>The audit reviewed the Traffic Regulations Orders and procedures in place and included detailed testing on the following areas: Procedures and Guidelines, Records Management, Compliance with Policies and legislation, Fees and charges, Revocations, Grants Received, GDPR & Data Retention</p>	<p>A complete record of all TROs being processed, and their current status is not maintained. Therefore, there is a need to look through individual files to establish the status of each TRO. It was recommended in the previous audit report that a database should be developed which would record each TRO and their status, but this has not been achieved to date (MR - Repeated Recommendation)</p>
Education Planning & Resources	Primary School Procurement - Thematic Review	Substantial	<p>Review of compliance with the Procurement Guide for Schools. It covered a sample of 26 primary schools and involved the detailed testing on both individual payments and cumulative expenditure with individual suppliers of over £10,000.</p>	<p>Three purchases in excess of £10k across three schools were noted where quotations had not been obtained/retained (MR - Repeated Recommendation).</p>

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Vulnerable Learner Service	Additional Learning Needs Unit (ALNU)	Substantial	<p>The audit covered the Additional Learning Needs Unit Team which includes: Psychology Service, Access to Learning Administration & Management, Recoupment, Special Educational Needs and Statementing, Learning Support Unit. The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards, Income - including Recoupment, Officers' Travelling Expenses, Employee Records, DBS checks, Inventory, GDPR</p>	<p>Two payments in excess of £10k were noted where no contract or waiver was in place with one provider, and an up to date Service Level Agreement could not be provided for the second organisation. One instance of cumulative spend in excess of £10k was noted where no contract or waiver was in place for a third organisation (MR). Sample testing of invoices raised to other Local Authorities for education provision in Swansea revealed one Authority had not been invoiced for three pupils from September 2020, October 2022 and February 2023 (MR). Sample testing of DBS's revealed one employee's DBS had expired and had not been renewed (MR) - note this was renewed during the audit.</p>
Housing & Public Health	Leasehold Properties	Substantial	<p>Review of the operational procedures relating to managing the Councils privately owned Leasehold Flats undertaken by the Leasehold Section in the Strategic Housing Division. The audit included the review and testing of controls established by management in the following areas: Operational Procedures, Databases, Re-Sales, Charges (estimated & actual), Repairs & Miscellaneous Charges, Major Works, Interest Charged, Billing, System Access & Backup, Leaseholder Surveys, GDPR & Data Security</p>	<p>Sample testing of invoicing for completed works revealed that there were delays in raising invoices to recover income related to major works (MR). Sample testing of billing revealed a significant amount of leasehold arrears, some in excess of £1,000. Further testing identified that a large proportion of arrears had not been monitored or progressed and there was no effective debt recovery process in place due to the lack of staff resource (MR)</p>
Planning & City Regeneration	Swansea Mobility Hire	Substantial	<p>Review of Swansea Mobility Hire within the Planning and City Regeneration Service. The audit included the review and testing of controls established by management over the following areas: Expenditure, Purchase Cards, Income, Membership, Inventory, Petty Cash, Personnel Records, Hire of Equipment, GDPR & Data Security</p>	<p>Sample testing of income revealed that due to there being a small number of staff, there was a lack of segregation of duties in collection and banking of income. Income records were being sent to the City Centre Project Officer to ensure independent checking of income but income was being checked to the VAT return and not the banking records for completeness as recommended (MR).</p>

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<p>Human Resources & Service Centre</p>	<p>Management of Absence</p>	<p>Moderate</p>	<p><i>Review of compliance with the Council's Management of Absence Policy, administered by the Human Resources (HR) Department. The audit reviewed the procedures in place and included detailed testing on the following areas: Policy, Direction & Training, Initial Capture of Sickness Events, Return To Work Procedure, Identification of Breaches, Informal Stage Procedure, Stage 1 Interview Procedure, Stage 2 Interview Procedure, Stage 3 Interview / Final Hearing Procedure, Appeal Procedure, Long Term Absence – Management & Administration of Pay, Management of Long Term Absence, Reporting</i></p>	<p><i>Please see the summary in the body of the report</i></p>