



CITY AND COUNTY OF SWANSEA
DINAS A SIR ABERTAWE

2 March 2016

Mrs Lee Morgan
Head of Housing and Public Protection
City & County of Swansea
Civic Centre
Swansea
SA1 3SN

Dear Mrs Morgan

Audit Committee – Trading Standards Audit

At the last meeting of the Audit Committee, the Chief Auditor presented a report showing the audits which had been finalised during the third quarter of 2015/16. The report highlighted any audits which had received a 'moderate' or 'limited' level of assurance and also identified the reasons why the audits received the negative level of assurance.

The Committee noted that Trading Standards had received a moderate level of assurance and it was reported that at the previous audit the service received an adequate opinion rating which is the equivalent of a moderate level of assurance.

The main issues which led to Trading Standards receiving a moderate level of assurance were

- Incomplete checks undertaken prior to the issue of Street Trading licences
- Cash seizure forms not pre-numbered
- No evidence of cash seized being counted by 2 officers
- Goods seizure forms not pre-numbered
- No evidence of disposal of seized goods being authorised by 2 officers
- Potential overpayment of travelling expenses
- Issues regarding the control and review of Proceeds of Crime Act investigations

The Committee were concerned that there appeared to be no improvement in the controls operating over Trading Standards since the previous audit in 2011/12 and asked me to write to you to say that the Committee expected to see a significant improvement in internal control as a result of the recent audit.

CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS

C/O GUILDHALL, SWANSEA, SA1 4PE
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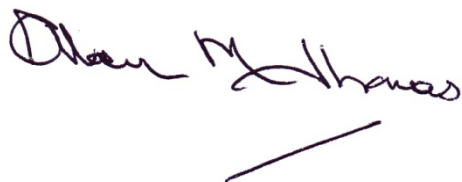
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I understand that a follow up audit will be undertaken by the Internal Audit Section after Easter to check that the agreed recommendations had been implemented within the agreed timescale. The results of the follow up audit will be reported to the Audit Committee in August 2016 where it is expected that substantial progress will have been made implementing the recommendations.

In the meantime, I would appreciate the opportunity to meet with you to discuss the issues arising from the recent audit ahead of the follow up visit. Please could you suggest an appropriate time to meet? My e-mail address is shown below or alternatively, please liaise with Paul Beynon (Chief Auditor) who can contact me to agree a date.

Yours sincerely



Mr Alan Thomas
Chair of Audit Committee

**If you require this or any other information in another format
e.g. Braille, audio tape or a different language, please contact me**

**CHAIR OF AUDIT COMMITTEE / CADEIRYDD Y PWYLLGOR ARCHWILIO
ALAN THOMAS**

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