



CITY AND COUNTY OF SWANSEA
DINAS A SIR ABERTAWE

2 March 2016

Miss Sarah Crawley
Head of Poverty and Prevention
City & County of Swansea
Civic Centre
Swansea
SA1 3SN

Dear Miss Crawley

**Audit Committee – Swansea Children’s Centre & Mayhill
Family Centre 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 the Swansea Children’s Centre / Mayhill Family Centre audit had received a moderate level of assurance

The main issues which led to the audit receiving a moderate level of assurance were:

- The ISiS Purchase to Pay system was not used for procurement
- An overpayment was identified due to a delay in processing invoices for payment
- Corporate contracts were not always used
- A number of issues relating to the use of P Cards e.g. paying utility bills, multiple purchases from the same supplier and purchases from a corporate contract
- The inventories at both sites were not up to date
- The disposal and transfer of inventory items were not documented
- Annual inventory certificates had not been completed

The Audit Committee were concerned that the service had received a moderate level of assurance 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

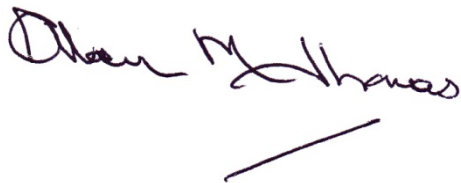
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I understand that a follow up audit will be undertaken by the Internal Audit Section after Easter to check that the agreed recommendations have been implemented within the agreed timescale. The results of the follow up audit will be reported to the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

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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