

MONITORING REPORT Q2 2021/22 - SUMMARY OF SCOPE OF AUDITS FINALISED

Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Building Services	Heol y Gors Depot - Estimating	High	<i>Monthly valuations and Jobs in Progress, Accruals, Estimates, Subcontractor payments, Subcontractor CIS Scheme, Monitoring, Variations to original estimate, Recharges.</i>	<i>None</i>
Education Planning & Resources	Bishopston Comprehensive School	High	<i>Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Authorisation of Free School Meals.</i>	<i>None</i>
Education Planning & Resources	Bryn Tawe Comprehensive School	High	<i>Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Authorisation of Free School Meals.</i>	<i>None</i>
Education Planning & Resources	Pentrehafod Comprehensive School	High	<i>Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Authorisation of Free School Meals.</i>	<i>None</i>
Financial Services & Service Centre	Capital Accounting 2021/22	High	<i>Recording of Assets including Policies, Movements and Classification, Valuation including Reconciliation, Title Deeds and Housing Stock, The review of the Authority's Capital Programme, Information Security.</i>	<i>None</i>
Planning & City Regeneration	Rights of Way (Countryside Access Team)*	High	<i>Expenditure, Purchase Cards, Cash / Credit Income, Grants, Inventory and Stock, Officers' Travelling Expenses, Personnel Records, Vehicle Records, GDPR & Data Retention</i>	<i>None</i>
Highways & Transportation	Highways & Transportation - Tender and Evaluation*	Substantial	<i>Tendering & Award, Interim Payments, Final Account, Monitoring and Records, Liquidation Damages.</i>	<i>Contract information was only available for two of the four NEC (industry standard) Short Contracts that we were advised were in place (MR). Final Certificates (expected for construction contracts showing cumulative payments and final account) were also not available for any of the contracts selected in the</i>

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Education Planning & Resources	Pontarddulais Comprehensive School	Substantial	Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employment, Health & Safety, Inventory, Mini Bus Records, Computer Security & Data Protection, Authorisation of Free School Meals.	Repeated use of the non-order facility to process payments/invoices where no order had been created in advance. Repeated recommendation from previous audit (MR). Also a significant number of Low Risk / Good Practice Recommendations.
Highways & Transportation	Fleet Hire - Spot Hire	Substantial	Contract Hire: Procurement of vehicles, Payment of invoices, Maintenance of Operators Licence, Recharges made to services. Spot Hire: Vehicle Requests, Driver checks, Procurement of vehicles, Payment of invoices, Maintenance of Operators Licence, Recharges made to services, GDPR & Data Retention.	A sample of contract hire suppliers with a cumulative spend over £10k was reviewed. Testing found that that contracts or waivers were not in place for two suppliers. Repeat recommendation (MR). A sample of ten spot hires was selected and it was found that a check on the driving licence of individuals collecting the vehicles was not being carried out (MR). Sample testing of cumulative spend over £10k with spot hire suppliers revealed two suppliers that were on the National Procurement Service framework had been used but no contract award had been completed. Repeated recommendation

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Cultural Services	Glyn Vivian Art Gallery*	Substantial	Expenditure – Oracle and Purchase Cards, Income Collection, Exhibitions, Gallery Shop, Workshops, Room Rental & Digital Images, Grants, Inventory, Stock Records, Accessions Register, Insurance, Petty Cash, Employee Records, Officers' Travelling Expenses, Vehicle Records, Security and Health & Safety, GDPR.	It was confirmed with the Insurance Section and the Documentation Officer that all items in the Gallery are recorded on the current insurance policy. A yearly valuation is done on new acquisitions added to the collection. New items acquired after this time will be valued during the next annual check due to the cost of the valuation process. It was confirmed that if a high value 'one-off' item were to be acquired during the year then the Insurance Section would be informed immediately. However, it was found that the last full valuation of assets was undertaken nine years ago in 2012. (MR) Additional Low Risk and Good Practice recommendations also noted.
Highways & Transportation	Clydach - Plant Hire	Substantial	Procedures and Guidelines, Expenditure, Orders and Issue of Plant, Recharges, Security of Plan, Fuel	Testing of a sample of ten issues of Plant (four sourced externally, six from internal stock) was carried out to confirm that all had an authorised requisition. Of the six cases where plant had been sourced internally from stock, requisitions could not be found in two cases. Repeated recommendation (MR). Additional Low Risk and Good Practice recommendations also noted.
Financial Services & Service Centre	Employee Services (Payroll) 2021/22	Substantial	Procedures, Starters, Leavers, Overpayments, Deductions, Other Pay and Amendments, Occupational Sick Pay, Career Breaks, Pay Bandings, System Interfaces and Control Accounts, BACS Payments, Other Payments, Parameters, Business Continuity and Data Back Ups, Other, Covid Payments, GDPR.	A review of the BACS output reports run between July and November 2020 was undertaken to ensure the transmissions balanced to the Payment Summary Report and that adequate division of duties were in place. It was found that the approval for the Teachers' BACS run for August 2020 had been overlooked and was not approved at the time the payment run took place. (MR) Additional Low Risk and Good Practice recommendations also noted.

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Housing & Public Health	East Area District Housing Office (Morrison DHO)	Substantial	Lettings, End of Tenancies, Void Properties, Transfers, Mutual Exchanges, Decoration Allowance (Paint Packs), Security & Safety Arrangements/Inventory /Controlled Stationery, Inventory & Controlled Stationery, Miscellaneous Income, Estate Management, Expenditure, Purchase Cards (P-Card), Officers Expenses, Employee Records - Flexitime/Sickness/Annual Leave, GDPR and Record Retention	A sample of lettings was reviewed to confirm that they had been made in accordance with the Council's Policy. One tenancy agreement for a property at Caerphilly Avenue had not been signed by the Neighbourhood Officer. (MR). Additional Low Risk and Good Practice recommendations also
Adult Services	Learning Disability Recharges*	Substantial	Swansea Bay University Health Board recharges, Out of County recharges, Unpaid/disputed invoices, GDPR	A review of the approval of a sample of new and existing service users was undertaken to ensure that formal authorisation of care and funding had been received from SBUHB. It was found that i) a) A Funding Impact and Request Management document (FIRM) could not be located for two service users (MR) and, ii) Ratification Letters from SBUHB confirming the funding agreement could not be located for five service users (MR). It was also noted that the Manager's GDPR Checklist had not been completed by the Principal Officer Mental Health & Learning Disabilities and had not been returned to the Data Protection Officer (MR).
Waste Management & Parks	Cleansing Operations	Substantial	Employees, Vehicles, Expenditure, Stock, Income, Travel Expenses, Inventory, Purchase Card, GDPR.	Our enquiries revealed that an Inventory record of equipment belonging to the service was not being maintained. (MR). Additional Low Risk and Good Practice recommendations also noted.
Partnership & Achievement Service	Music Service*	Substantial	Expenditure, Assisted Instrument Purchase Scheme, Collection & Banking of Income, Inventory, Officers Travelling Expenses, Employee Records, GDPR & Data Retention.	The GDPR Manager's Checklist had not been completed and returned to the Data Protection Officer. The Head of Swansea Music Service had reviewed the requirements and is in the process of seeking advice on completion (MR). Additional Low Risk and Good Practice recommendations also noted.

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Planning & City Regeneration	Swansea Mobility Hire*	Substantial	<i>Expenditure, Purchase Cards, Income, Membership, Inventory, Petty Cash, Employees, Hire of Equipment, GDPR & Data Retention.</i>	<i>A review was carried out to check the procedures for the storage of cash, to confirm that any unbanked income was held in accordance with the Council's cash holding limits. Further enquiries revealed that it was not possible to have a division of duty between the collection and banking of income due to staffing levels at the site. We were informed that income records are forwarded to the City Centre project officer for an independent check to be performed, however testing revealed that these checks were not being undertaken (MR). Additional Low Risk and Good Practice recommendations also noted.</i>
Adult Services	Community Alarms Service	Moderate	<i>Expenditure, Purchase Cards, Income Collection & Recharges, Refunds and Cancellations, Stock, Service User Databases, Repairs, Maintenance & Service Resilience, GDPR & Data Retention</i>	<i>Please see the narrative in the body of the report.</i>
Adult Services	Community Equipment Service	Moderate	<i>Joint Working Arrangements, Expenditure, Purchase Cards, Stock of Equipment, Testing of Lifting Equipment, Vehicles, Inventory, Employees, Income (Vending Machine), Petty Cash, Trustee Meetings / Charity Returns, GDPR and Data Retention</i>	<i>Please see the narrative in the body of the report.</i>