

Internal Audit Annual Plan 2022/23

Audit Title	Risk Rating	Status as at 01/04/2022	Corporate Priority	Days	Scope
Level 1 – Cross Cutting Reviews – Council Governance & Control					
Review of Departmental Gifts & Hospitality Registers	Med/High	Planned	Cross Cutting	15	Compliance with the Corporate Gift & Hospitality Policy
Corporate Governance Review	Med/High	Planned	Cross Cutting	15	Review and assessment of corporate governance arrangements across the Council inc. Senior Management Meetings, SMAS's, Decision Making, Service Plans and Scrutiny
Safeguarding	Med/Low	Planned	Cross Cutting	10	Review of Safeguarding controls across the Council and compliance with the Corporate Operational Safeguarding Policy
Achieving Better Together – Transformation (inc. workforce strategy and savings delivery)*	New	Planned	Cross Cutting	15	New / TBC – review of the Transformation element including workforce strategy and delivery of savings proposals
Oracle Cloud / Fusion Project	New	Planned	Cross Cutting	10	New / TBC – Review of ongoing progress with the project and milestones
Regional Working	New	Planned	Cross Cutting	10	New / TBC - Update on current and proposed regional working arrangements
Sickness & Overtime Review	New	Planned	Cross Cutting	15	New / TBC - Review of sickness and overtime levels across key departments
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
Level 2 – Fundamental Systems - Section 151 Officer Assurance					
Financial Services & Service Centre – (1) Annual Audit, (2) 2-yearly Audit					
Employee Services (1)	Med/High	Planned	Section 151 Assurance	30	All Employee Services processes including payroll, interfaces, payments etc.
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Receivable / Debtor processes
Business Rates (NNDR) (1)	Med	Planned	Section 151 Assurance	20	Collection and administration procedures of National Non-Domestic Rates by the Council
Treasury Management Borrowing & Investments (2)	Med	Planned	Section 151 Assurance	18	Borrowing and Investing activities of the Treasury and Technical team
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Payable processes

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Cash (2)	Med	Planned	Section 151 Assurance	30	Procedures, transactions and controls of the Cash Management Section including receipting, interfaces and reconciliations
Council Tax (2)	Med/High	Planned	Section 151 Assurance	30	Review of all Council Tax collection processes and procedures
Main Accounting System (2)	Med	Planned	Section 151 Assurance	20	Review of the controls in place on the Main Accounting / General Ledger system
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
Cefn Hengoed Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Penyreheol Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Dylan Thomas Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Gowerton Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
School Kitchens	Med/High	Planned	Education	15	Financial and administration procedures in individual school kitchens across the school population
Catering & Cleaning HQ*	Med	Planned	Education	10	Review of the Central Cleaning and Catering Department for compliance with Council policies and procedures
Primary School Procurement – Thematic	Med	Planned	Education	15	Review of compliance with Council policies and procedures in relation to procurement and adherence to CPR's and procurement advice
Decarbonisation Programme	New	Planned	Education	10	New / TBC – review of progress with newly introduced programme within Education
Business Manager Remuneration Review	New	Planned	Education	10	New / TBC – review of remuneration of Business Managers in Schools inc. Overtime, ad-hoc payments etc.
Headteachers Remuneration above recommended Individual School Range Review	New	Planned	Education	10	New / TBC – review of decision making process and approvals within Schools
IR35 Employment Status of Individuals - Thematic	New	Planned	Education	10	New / TBC – review of IR35 compliance
Vulnerable Learner Service					
Elective Home Education Provision	New	Planned	Education, Safeguarding & Poverty	10	New / TBC – review of the arrangements for elective home education provision

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EOTAS Value for Money Review	New	Planned	Education, Safeguarding & Poverty	5	New / TBC – VFM review requested for Education Other Than At Schools Service
Education Grants & Other					
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 21/22
Regional Consortia School Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Child & Family Services					
Emergency Duties Team	Med	Planned	Safeguarding	10	Review of the Emergency Duties Team within Child & Family for compliance with Council policies and procedures including additional payments and compliance with the working time directive
Adoption Allowances*	Med	Planned	Safeguarding	10	Review of controls over payments made to adoptive families
Western Bay Adoption Services	Med/Low	Planned	Safeguarding	15	Review of controls in place within the inter-agency arrangements including Swansea, Bridgend and Neath Port Talbot
Foster Swansea	Med	Planned	Safeguarding	10	Review of the Foster Swansea and Family & Friends Teams including foster carer approval, placement and payment
Youth Provision in Early Help	Med	Planned	Safeguarding	15	Review of controls within Young Peoples Support, Youth Clubs and Community Childcare
Residential & Outdoor Centres*	Med	Planned	Safeguarding	10	Review of compliance with Council policies and procedures
Adult Services					
Home Care*	Med/High	Planned	Safeguarding	10	Review of controls in the provision of home care within Adult Services including expenditure, personal care and support plans, reablement care and staff verification.
West Glamorgan Regional Partnership	New	Planned	Safeguarding	5	New / TBC - Review of controls and procedures in place within the regional partnership arrangement
All Wales Community Care Information System (WCCIS)	New	Planned	Safeguarding	10	New / TBC - Review of progress in implementing the new WCCIS system

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Fforestfach Day Services	Low	Planned	Safeguarding	10	Review of compliance with Council policies and procedures.
CREST*	Med	Planned	Safeguarding	10	Review of the joint vocational service (CREST) provided by Swansea Council and Health for compliance with Council procedures
Housing Support Grant	n/a	Planned	Safeguarding	10	Grant Certification
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10	Grant Certification
Adult Services – Directorate Services					
Client Property & Finance	Med	Planned	Safeguarding	15	Review of controls in place for client funds held and distributed by the Council as custodians, including payments, annual accounts and monthly reconciliations
Review of Transitional Placement Agreements	New	Planned	Safeguarding	10	New / TBC – review of processes and controls for Transitional Placement Agreements
Tackling Poverty					
Local Area Coordinator Review	New	Planned	Poverty	5	New / TBC - Review of compliance with Council policies and procedures with Local Area Coordinators who walk alongside individuals, helping to make connections and building local relationships, and developing long term community resources and assets.
Building Services					
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20	Review of Building Services Finance and Admin team compliance with Council policies and procedures, inc. Stores, purchasing, Oracle Time & Labour etc
Heol y Gors – Plant & Transport	Med/Low	Planned	Economy & Infrastructure, Safeguarding	7	Review of controls in place in Building Services in relation to plant hire and transport expenditure
Day to Day Repairs / Maintenance Section*	Med	Planned	Economy & Infrastructure, Safeguarding	20	Review of the processes and procedures in place within the Day to Day Repairs Team including classification and completion of urgent and non-urgent repairs, costing, recording and complaints
Property Services					
Quadrant Rents & Estates Management (inc. Rentals)	Med	Planned	Economy & Infrastructure	10	Review of procedures in place in relation to leases, rental income and review, insurance, arrears and quadrant shopping centre rent controls

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Waste Management & Parks					
Waste Management	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Review of the Waste Management Team for compliance with council procedures including expenditure, income, travel expenses and inventory
Grounds Maintenance & Central Operations (inc. Burials, Stores and Workshops)	Med/Low	Planned	Economy & Infrastructure, Resource & Biodiversity	15	Review of the Grounds Maintenance team including expenditure, stores, job monitoring, billing and income
Cleansing Strategy	New	Planned	Economy & Infrastructure, Resource & Biodiversity	5	New / TBC – review of the Council’s Cleansing Strategy
Highways & Transportation					
Transport Support	Med	Planned	Economy & Infrastructure	10	Review of the procurement and processing of transport support payments that are used to provide local bus services that are not commercially viable
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5	Review of controls in relation to concessionary fares
Civil Parking Enforcement	Med/Low	Planned	Economy & Infrastructure	20	Review of parking enforcement including tickets, charges and fines, appeals, refunds and write-offs
Swansea City Bus Station	Med	Planned	Economy & Infrastructure	8	Review of compliance with Council policies and procedures
Advance Payment Code	Med	Planned	Economy & Infrastructure	8	Review of Advance Payment Code procedures (method by which a Highway Authority ensures that a road constructed in connection with a development is built to a suitable standard for adoption by the Council and can thereafter become publicly maintainable)
Streetworks	Med	Planned	Economy & Infrastructure	10	Review of the Streetworks Team for compliance with Council policies and procedures
Fleet Maintenance	Med/High	Planned	Economy & Infrastructure	15	Review the Fleet Maintenance function carried out by the Central Transport Unit (CTU) including safety inspections, operator licenses, expenditure, purchase of parts, recharges and inventory
Traffic Orders	High	Planned	Economy & Infrastructure	10	Review of the Traffic Regulation Orders which are administered by the Traffic Management Group including compliance with legislation, fees and charges
Transport Depot	Med	Planned	Economy & Infrastructure	15	Review of the Social Services Transport depot within the Highways and Transportation service including expenditure, MIDAS training, vehicle and driver management and vehicle maintenance
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification

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Housing & Public Health					
Housing Options	Med	Planned	Poverty, Safeguarding	20	Review of processes within Housing Options, including applications, temporary accommodation, income, expenditure, budget monitoring and PI's
Leasehold Properties	Med	Planned	Poverty, Safeguarding	15	Review of Leasehold Properties, administered by the Leasehold Management Team including leasehold database, charges, resales, repair costs, major works and billing
Furnished Tenancy Scheme	Med/Low	Planned	Poverty, Safeguarding	12	Review of controls in place for the Council's Furnished Tenancy Scheme
Home Improvement Team	Med	Planned	Poverty, Safeguarding	10	Review of the Home Improvement Team including disturbance allowances, gas testing, expenditure and employee overtime
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX System replacing Flare System
Burials & Cremations – Swansea Crematorium	Med	Planned	Poverty, Safeguarding	10	Review of operations at Swansea Crematorium for compliance with Council policies and procedures
Trading Standards Division	Med/Low	Planned	Poverty, Safeguarding	10	Review of compliance with Council policies and procedures
Licensing Division	High	Planned	Poverty, Safeguarding	15	Review of the Licensing Team including issue of premises and gambling licenses, expenditure and income
Rechargeable Works*	Med	Planned	Poverty, Safeguarding	15	Review of Rechargeable Works administered by the Licencing and Food Safety Team including authorisation of works, income, recharges and arrears
Pollution Control Division	Med	Planned	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Welsh Housing Quality Standards	New	Planned	Poverty, Safeguarding	10	New / TBC – assessment of the Council's progress in meeting the Welsh Housing Quality Standards
Cultural Services					
Foreshore & Lettings (inc. Land Train & Caravans)	Med/High	Planned	Economy & Infrastructure	15	Review and testing of controls established by management in the following areas Foreshore Lettings (children's rides), Langland Bay Huts, Boat Parks, Expenditure and Caravan park
St Helen's Ground	Med/Low	Planned	Economy & Infrastructure	5	Review of compliance with Council policies and procedures
Spot Checks	Med	Planned	Economy & Infrastructure	5	Spot checks undertaken at outdoor leisure sites including Recreational Ground, Singleton Carpark and Knab Rock Car Park income procedure checks

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Libraries Admin & Central Library*	Med	Planned	Economy & Infrastructure	15	Review of processes and procedures in Libraries central administration team and review of operations within Central Library
Tourism Marketing	Med	Planned	Economy & Infrastructure	10	Review of the Tourism and Marketing Section for compliance with Council policies and procedure inc income, inventory and compliance with CPR's.
Planning & City Regeneration					
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents and licenses, inventory, H&S, insurance and expenditure
Economic Development – Admin	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the Admin function for compliance with Council policies and procedures
External Funding Team	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	5	Review of the of the External Funding Team including administration of projects, completion of funding claims and expenditure reconciliations
Planning Services – Administration & Fees	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	15	Review of planning applications & fees, administered by the Development Control Team including income, fees, expenditure, refunds and inventory
Section 106 Agreements	Med/High	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review to assess the procedures and controls associated with Section 106 Agreements (planning obligations) including applications, payment of contributions and monitoring of agreements
Communications & Marketing					
Communications & Public Relations	Med	Planned	Transformation & Council Development	10	Review of the team for compliance with Council policies and procedures
Corporate Marketing	Low	Planned	Transformation & Council Development	7	Review of the team for compliance with Council policies and procedures
Civic Admin/Mayoral Service/Mansion House*	Med	Planned	Transformation & Council Development	10	Review of the team for compliance with Council policies and procedures including expenditure, Lord Mayor's Functions and Training Events, Insurance, H&S and vehicles.
Design Print	Med	Planned	Transformation & Council Development	15	Review of compliance with Council policies and procedures including income, expenditure and compliance with CPR's.

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Emergency Planning & Business Continuity*	Med	Planned	Transformation & Council Development	10	Review to confirm that the Council has a suitable ICT Disaster Recovery Plan in place including emergency planning, ownership and management, risk assessment and prevention, user plans, resourcing and training and testing of the plan.
Health & Safety (inc. Wellbeing)	Med/Low	Planned	Transformation & Council Development	10	Review the procedures and controls in place in the Health, Safety and Wellbeing Team including procurement, purchasing, recharges, inventory and expenses
Financial Services & Service Centre					
Cashiers Office – CCI Reconciliation	Med/High	Planned	Section 151 Assurance	5	Reconciliation procedures for the Chief Cashiers Imprest Account
Write-Off Requests	n/a	Planned	Section 151 Assurance	5	Review and approval of write-off schedules received in year
Cashiers Write-off's	n/a	Planned	Section 151 Assurance	5	Review of Cashiers write-offs received in year
Insurance	Med	Planned	Section 151 Assurance	10	Review of the Insurance Team including Council insurance policies, renewals, claims, payments and claims handler transactions
Taxation – VAT	Med	Planned	Section 151 Assurance	10	Review of arrangements for ensuring that Value Added Tax (VAT) is properly controlled and accounted for by the Authority
Pension Fund Other Transactions	Med	Planned	Section 151 Assurance	10	Review of Pension Fund activities undertaken by the Treasury Management and Pension Administration Teams including Pension Fund Committee Costs, Local Pension Board Costs, Training Costs and other Fund Expenses and expenditure
AP Project Bank Accounts	New	Planned	Section 151 Assurance	8	Review of controls for the Accounts Payable Project Bank Accounts
Non-Residential Care	Med/High	Planned	Section 151 Assurance, Safeguarding	25	Review of the payments for and recharging of Non-Residential Care administered by Finance
Purchase Card Transactions Monthly Review	Med	Planned	Section 151 Assurance	10	Periodic review of Purchase Card Transactions for compliance with the P-Card policy
Purchase Card Administration	Med/Low	Planned	Section 151 Assurance	15	Review of the controls in place in the Purchase Card Administration team
Application Controls – Foster Care System	Med	Planned	Section 151 Assurance	5	Review of controls within the Foster Care IT System
Legal, Democratic Services & Business Intelligence					

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Coroners Service	Med	Planned	Monitoring Officer Assurance	12	Review of the administration and financial management of the Coroner's Office including budget monitoring, expenditure, remuneration, fees, expenses and returns
Election Expenses (Local Government Elections)	n/a	Planned	Monitoring Officer Assurance	10	Review of the election expenses and accounts for LG Elections prior to submission
Legal Services Management of Risk	Med	Planned	Monitoring Officer Assurance	10	Review the assessment and management of risks within legal matters including risk assessment checklists, sign-off, closure and declaration of interests
Welsh Translation Unit	Med	Planned	Monitoring Officer Assurance	10	Review of compliance with Council policies and procedures
Commercial Services					
Review of Contracts in IT	New	Planned	Section 151 Assurance	10	New / TBC – Compliance with Contract Procedure Rules and Procurement Guidance
Review of invoices paid with retrospective order placed on Oracle	Med/High	Planned	Section 151 Assurance	10	Review of compliance with CPR's in relation to retrospective order creation
Formal Contracts & Waivers	New	Planned	Section 151 Assurance	10	New / TBC – Compliance with Contract Procedure Rules and Procurement Guidance
Digital & Customer Services Audits					
Blue Badges	Med/Low	Planned	Transformation & Council Development	5	Review of the procedures and controls associated with the Blue Badge parking scheme administered by the Council
Corporate Complaints	Med	Planned	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
Corporate Learning & Development Team*	New	Planned	Transformation & Council Development	5	New / TBV - Review of compliance with Council policies and procedures newly developed team
Management of Absence	Med/High	Planned	Transformation & Council Development	10	Review of compliance with the Council's Management of Absence Policy
Contract Audits					
Contracts Register	Med	Planned	Transformation & Council Development	10	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Computer Audits					
Internet Controls – Corporate Network	Med/Low	Planned	Transformation & Council Development	10	Review of controls in place across the Corporate IT Network
Web Development	New	Planned	Transformation & Council Development	10	New / TBC – developing the functionality of the Council web pages

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Physical & Environmental Controls	Med	Planned	Transformation & Council Development	10	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 Transformation Services
Software Licences (FAST)	Med	Planned	Transformation & Council Development	5	Review to assess the procedures and controls associated with use of computer software and associated licencing arrangements.
Change Controls (CIPFA Matrix)	Med	Planned	Transformation & Council Development	5	Review of the procedures and controls associated with the Digital Services ICT self-service Change Request system
Change Control –Oracle*	Med	Planned	Transformation & Council Development	5	Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team
Digital Strategy	Med	Planned	Transformation & Council Development	10	Review of the Council's ongoing Digital Strategy to ensure it is in line with digital plans and aspirations of the Council
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5	Data extraction
Projects & Special Investigations					
Unpresented Cheques	n/a	Planned	Section 151 Assurance	5	Investigation into any unpresented cheques as they arise
Galileo Management System	n/a	Planned	Section 151 Assurance	10	Audit Management System in year admin
Annual Plan & Annual Report	n/a	Planned	Section 151 Assurance	5	Production of the Audit Annual Plan and Report
Annual Consultation Exercise	n/a	Planned	Section 151 Assurance	10	Consultation with HoS and CMT for the Annual Audit Plan
Recommendation Tracker Exercise	n/a	Planned	Section 151 Assurance	5	Review of implementation status of the recommendations made in the Fundamental Audits
Follow-ups	n/a	Planned	Section 151 Assurance	20	Standard audit follow up work
PSIAS External Inspection	n/a	Planned	Section 151 Assurance	10	Planned time for proposed external peer inspection
Miscellaneous Audits					
Swansea Central Phase 1 Programme & City Deal Update	New	Planned	Transformation & Council Development	10	Review of programme progress and milestones

* Audits deferred from 2021/22 plan.