

Classification of Audit Recommendations

Recommendation	Description
High Risk	Action by the client that we consider essential to ensure that the service / system is not exposed to major risks .
Medium Risk	Action by the client that we consider necessary to ensure that the service / system is not exposed to significant risks .
Low Risk	Action by the client that we consider advisable to ensure that the service / system is not exposed to minor risks .
Good Practice	Action by the client where we consider no risks exist but would result in better quality, value for money etc.

Audit Assurance Levels

Assurance Level	Basis	Description
High Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High or Medium Risk. Any recommendations are mainly Good Practice with few Low Risk recommendations.	There is a sound system of internal control designed to achieve the system objectives and the controls are being consistently applied.
Substantial Assurance	Recommendations for ineffective controls affecting the material areas of the service are not High Risk. Occasional Medium Risk recommendations allowed provided all others are Low Risk or Good Practice.	There is a sound system of internal control but there is some scope for improvement as the ineffective controls may put the system objectives at risk.
Moderate Assurance	Recommendations for ineffective controls affecting the material areas of the service are at least Medium Risk.	The ineffective controls represent a significant risk to the achievement of system objectives.
Limited Assurance	Recommendations for ineffective controls affecting the material areas of the service are High Risk.	The ineffective controls represent unacceptable risk to the achievement of the system objectives.

**SWANSEA COUNCIL
MANAGEMENT ACTION PLAN
RECHARGEABLE WORKS 2022/23**

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	IMPLEMENTATION DATE
Recharges to Property Owners/Tenants					
2.2.2 b)	It should be ensured that the correct budget code is provided to AP when invoices are passed for payment.	GP	Team briefed on ensuring correct budget code is used.	PHS Team	31/8/2022
2.2.2 d)	Care should be taken to ensure Accounts Receivable invoices are created for the correct amount.	LR	Team briefed on ensuring correct amount is entered on invoice particularly with regards to VAT entries.	PHS Team	31/8/2022
2.2.3 & 2.2.4	All invoices should be created promptly.	MR	There have been some historic issues with lack of staff resources. RWs where invoices are yet to be created will be reviewed to ensure all those invoices, where full costs are available, are created within the next 2 weeks and invoicing will be a standing item on 1-2-1 agenda for relevant officers in team.	FEK/AD	9/9/2022 and then at monthly 1-2-1s
Monitoring Arrears					
2.3.2 & 2.3.3	The unpaid invoices report should be reviewed and contact made with the customer to encourage payment. Notes of any contact should be then be recorded on the AR system.	HR	Meeting has already taken place with our Principal Finance Partner regarding monitoring of unpaid invoices. Plans are in place to report to Cabinet Member to write-off old invoices where no recovery action is possible.	PHS Team and wider corporate responsibility	September 2022 for reviews. Q1 of 2022/23 for Cabinet Member report.

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			<p>Staffing resources do not allow for review of 60 day report each month, but time is planned to be spent to review unpaid invoices wherever possible to try to reduce RW debt. Relevant notes will be added to the invoice on the AR system. Noted that this item has been classed as HR, but that procedures are already in place for AR team to refer debts for write-off and to Legal. There is shared corporate responsibility for trying to increase debt recovery and this does not all sit within Public Health.</p>		