

MONITORING REPORT Q3 2022/23 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Communications & Marketing	Emergency Management & Business Continuity	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Identification of Risks and Emergencies, Emergency Planning, Evaluation and Training, Business Continuity, Expenditure Including Oracle and Purchase Card, Employee Expenses Including Overtime and Travel, Inventory, Vehicles, GDPR & Data Retention</i>	None
Education Planning & Resources	Dylan Thomas Comprehensive School	High	<i>The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Lettings, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health & Safety, Inventory, Minibus Records, Computer Security & Data Protection, Verification & Authorisation of School Meals</i>	None
Computer Audits	Software Licences	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Rules and Policies, Purchasing of Software, Control of the Software Environment, Authorisation of Installation Requests, Installation of Software, Disposal of Hardware and Software</i>	None
Cultural Services	Libraries Admin & Central Library	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-Cards, Income, Library System, Policies & Targets, Grants, Inventory, Petty Cash, Officers' Travelling Expenses, Employee Records, System Information, GDPR</i>	<i>appropriate insurance levels for rare books, art works and special collections, as per the recommendation in the 2019/20 audit. Further communication with the insurance section revealed that the items were covered as a content, but it would be better for these items to be valued specifically so cover can be arranged on an "agreed value" basis. It was recommended that Special Collections should be valued specifically and the insurance section advised so that the items can be insured on an "agreed value" basis. (MR - repeated recommendation) Some additional LR</i>
Child & Family Services	Residential & Outdoor Centres	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, P-card expenditure, Income, Petty Cash, Inventory, Travel & Subsistence Expenses, Personnel Records, Vehicles, Health & Safety, GDPR / Retention</i>	<i>A Fire and Safety Audit has not been carried out by the Corporate Health and Safety Section since July 2019. It was recommended that the Council's Corporate Health & Safety should be requested to carry out a fire & safety audit as soon as possible. (MR) Some additional LR recommendations also noted, some repeated from previous audit.</i>

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Legal, Democratic Services & Business Intelligence	Welsh Translation Unit	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure via Oracle, Income, Inventory, Personnel, GDPR</i>	<i>payments exceeded £10,000 cumulatively. Further investigations found that a CPR8 had been completed however it had been declined by Procurement and the Service was now proceeding with the supplier at their own risk. (MR) There is an Agreement in place between Swansea Council and Neath Port Talbot County Borough Council (NPTCBC) for the provision of the Welsh Translation Service. The Agreement is dated 2013 and covers the period 2014 to 2018. We were informed that it was the intention to review the SLA by management, however as at the time of the audit this had not been done due to the impact of restructures, changes in management and the effects of Covid (MR). A small number of instances were noted where translation work had been undertaken for external bodies and there were delays in raising the corresponding</i>
Waste Management & Parks	Waste Management	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Employee Records, Officers' Travelling Expenses, Expenditure, Purchase Cards, Income, Security & Banking of Income, Inventory, Vehicles, GDPR</i>	<i>A review of cumulative expenditure with suppliers between April and August 2022 was undertaken. A contract or waiver was not in place for seven suppliers with whom the spend exceeded £10,000. We were advised that in most cases a contract had expired and had not been retendered due to staff absences. (MR - repeated recommendation) Some additional LR recommendations noted.</i>
Education Planning & Resources	Gowerton Comprehensive School	Substantial	<i>The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Bank Reconciliations, Collection & Banking of Income, Lettings, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health & Safety, Inventory, Minibus Records, Computer Security & Data Protection, Verification & Authorisation of School Meals</i>	<i>It was confirmed that a Constitution was in place for the School Fund Account, however, the Constitution set out in School Accounting Instruction No. 11 had not been used. (MR) Some additional LR recommendations also noted, some repeated.</i>

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Education Planning & Resources	Primary School Procurement Thematic Review	Substantial	An audit has been completed of the procurement undertaken in the 2021/22 financial year in the primary schools which are scheduled to be audited in the 2022/23 financial year. The audit reviewed the procedures in place and included detailed testing on both individual and cumulative expenditure over £10,000.	Our testing revealed that there were three individual payments to suppliers of over £10,000 where the school had not obtained the required number of quotations as per Contract Procedure Rules. Further testing was undertaken on the cumulative expenditure which revealed that six schools had made cumulative purchases in excess of £10,000 and had not obtained the required number of quotations. (MR) Some additional LR recommendations also noted.
Highways & Transportation	Civil Parking Enforcement	Substantial	The audit reviewed the procedures in place and included detailed testing on the following areas: Issue of tickets, Charges and payment of fines, Appeals and cancellations, Refunds, Write Offs, Chipside IT System, GDPR and retention	A sample of payments received during July 2022 was selected for testing to ensure that the charges levied were correct and had been recorded. Our testing revealed that one case had been part paid but no further action had been taken since July 2022 (MR). A sample of unpaid PCNs was checked to ensure that cases had been escalated appropriately and the debt was being actively pursued. Delays in actively pursuing recovery was noted in a small number of cases tested. (MR)