

Internal Audit Annual Plan 2023/24

Audit Title	Risk Rating	Status as at 01/04/2023	Corporate Priority	Days	Scope
Level 1 – Cross Cutting Reviews – Council Governance & Control					
Corporate Governance Review	Med/High	Planned	Cross Cutting	15	Review and assessment of corporate governance arrangements across the Council.
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
Delegated Decision Making	Med/High	Planned	Cross Cutting	10	Review of Delegated Decisions made by Cabinet Members and Senior Officers in the Council.
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.
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
Pensions Admin (2)	Med/High	Planned	Section 151 Assurance	20	Review of the operations and controls of the CCS LGPS Pension Fund Administration Team.
Teachers Pensions (2)	Med	Planned	Section 151 Assurance	15	Review of the Teacher Pensions processes undertaken by the Payroll Section of the Service Centre.
Accounts Receivable (1)	High	Planned	Section 151 Assurance	35	Review of the effectiveness of all Accounts Receivable / Debtor processes
Business Rates (NNDR) (1)	Med/High	Planned	Section 151 Assurance	20	Collection and administration procedures of National Non-Domestic Rates by the Council
Pension Fund Investments (2)	Med	Planned	Section 151 Assurance	7	Review of Pension Fund Investment activities undertaken by the Treasury Management Team.
Housing Rents (2)	Med	Planned	Section 151 Assurance	20	Review of the Housing Rents Team in the Housing & Public Health Service.
Accounts Payable (1)	Med	Planned	Section 151 Assurance	35	Review of the controls and effectiveness of all Accounts Payable processes
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40	Audit of the Housing Benefit & Council Tax Reduction System and processes

Internal Audit Annual Plan 2023/24

Council Tax (1)	Med/High	Planned	Section 151 Assurance	30	Review of all Council Tax collection processes and procedures
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25	Review of the controls in place on the Main Accounting / General Ledger system
Level 3 – Service Level Audits – Other Assurance					
Education Planning & Resources					
Education Capital Team	Med	Planned	Education	10	Audit of the Capital Team in the Education Planning and Resource Service.
Bishop Gore Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Birchgrove Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Morrleston Comprehensive School	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
Olchfa 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.
Primary School Unofficial Funds Review – Thematic	Med	Planned	Education	10	Review of compliance with Council policies and procedures.
MultiPay Cards Review – Thematic	New	Planned	Education	10	New / TBC – review of use of payment cards and controls in schools.
Achievement & Partnership Service					
School Improvement Advisors	Med	Planned	Education	10	Review of the School Improvement Advisor (prev. named Challenge Advisors) Service.
School Governor Support Unit	New	Planned	Education	10	Review of the operations of the School Governor Support Unit.
Vulnerable Learner Service					
Additional Learning Needs & Inclusion team	Med	Planned	Education, Safeguarding & Poverty	25	Review of Access to Learning, Psychology Service, Recoupment, SEN/ALN Support, Statements & LA IDP's and Learning and Behaviour Support.
Pupil Support Team	New	Planned	Education, Safeguarding & Poverty	10	Review of the Pupil Support team inc. Home Tuition and EOTAS Pathways

Internal Audit Annual Plan 2023/24

Swansea Pupil Referral Unit	Med	Planned	Education, Safeguarding & Poverty	10	Review of the operations of the PRU
Education Grants & Other					
Schools Annual Report	n/a	Planned	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 21/22
Education Improvement Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification of the Education Improvement Grant (prev. Regional Consortia School Improvement Grant)
Pupil Deprivation Grant	n/a	Planned	Education, Safeguarding & Poverty	15	Grant Certification
Child & Family Services					
Youth Offending Service	Med	Planned	Safeguarding	10	Review of the operations of the service.
Use of Taxis – Authorisations	Med	Planned	Safeguarding	10	Review of controls over the use of taxis within the service
Youth Provision in Early Help*	Med	Planned	Safeguarding	15	Review of controls within Young Peoples Support, Youth Clubs and Community Childcare
Adult Services					
Integrated Community Equipment Service & Suresprung	Med/High	Planned	Safeguarding	10	Review of controls in the community equipment service and Suresprung
Flexible Support Service	Med	Planned	Safeguarding	10	Review of flexible support service within learning disability services.
Adult Services Establishments – Self Assessment Checklists	New	Planned	Safeguarding	25	Self-assessment checklist review and evaluation of establishments providing adult services.
Supporting People Team	Low	Planned	Safeguarding	5	Review of operations within the team.
Housing Support Grant – Regional Coordinator Grant	n/a	Planned	Safeguarding	3	Grant Certification
Housing Support Grant	n/a	Planned	Safeguarding	10	Grant Certification
Adult Services – Directorate Services					

Internal Audit Annual Plan 2023/24

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
Business Support Team – Adult Services	Med	Planned	Safeguarding	10	Review of the operations of the team.
Commissioning & Tackling Poverty					
Partnership, Performance & Commissioning	Med	Planned	Poverty	15	Includes Employability, CYP Strategy Unit, Expanding School Based Counselling, Change Fund. Includes Change Fund, Expanding School Based Serviced & Partnerships & Commissioning
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10	Grant Certification
Building Services					
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20	Review of compliance with Council policies and procedures.
Property Services					
Facilities Management	Med	Planned	Economy & Infrastructure	5	Review of procedures in place in relation to facilities management across the council as a whole.
Waste Management & Parks					
Specialist Park Services	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	10	Includes Singleton Nursery/Botanic, Parks Major Works (inc. Playgrounds) and Knotweed Service
Tree Services	Med	Planned	Economy & Infrastructure, Resource & Biodiversity	5	Review of operations of the service.
Highways & Transportation					
Home to School Transport	Med	Planned	Economy & Infrastructure	15	Review of the operations of the service.
Concessionary Bus Fares	Med	Planned	Economy & Infrastructure	5	Review of controls in relation to concessionary fares (annual).
Recovery of Abandoned Vehicles	Med/Low	Planned	Economy & Infrastructure	5	Review of recovery services.
Swansea Marina & Mumbles Boat Park	Med	Planned	Economy & Infrastructure	15	Review of Marina compliance with Council policies and procedures and operations of the Boar Park.
Central Transport Unit – Fuel	Med	Planned	Economy & Infrastructure	10	Review of the controls in place around CTU Fuel.

Internal Audit Annual Plan 2023/24

Highways Trading Account	Med	Planned	Economy & Infrastructure	7	Review of the operations and controls of the account.
Swansea Highways Partnership / Framework	Med/High	Planned	Economy & Infrastructure	5	Review of the framework arrangements and controls in place of the previous partnership agreements
Traffic Design	New	Planned	Economy & Infrastructure	5	Review of the road design scheme under Safer Routes in Communities and Active Travel.
Bridges & Structures	New	Planned	Economy & Infrastructure	5	Review of bridge and structure inspection and maintenance programme
Live Kilometre Support Grant	n/a	Planned	Economy & Infrastructure	5	Grant Certification
Housing & Public Health					
North Area District Housing Office	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the North DHO
Central Area District Housing Office	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the Central DHO
Voids Team and Home Preparation Unit	Med	Planned	Poverty, Safeguarding	15	Review of the controls in relation to void properties and the activities of the HPU.
Rent and Arrears Team	Med/High	Planned	Poverty, Safeguarding	18	Review of the controls around rent collections and arrears management
Housing Loans and Grants	Med/High	Planned	Poverty, Safeguarding	25	Review of the controls and management of the various grant and loan schemes in place within Housing
Sheltered Housing Service	Med	Planned	Poverty, Safeguarding	10	Review of the operations of the service.
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX
Public Protection – Administration Division	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the service.
Registration Service	Med	Planned	Poverty, Safeguarding	15	Review of the operations of the service.
Pollution Control Division*	Med	Planned	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Cultural Services					
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
Swansea Grand Theatre & Catering	Med/High	Planned	Economy & Infrastructure	25	Review of processes and procedures in Grand Theatre and the catering function for compliance with council policy.

Internal Audit Annual Plan 2023/24

Brangwyn Hall & Catering	Med	Planned	Economy & Infrastructure	15	Review of processes and procedures in Brangwyn Hall and the catering function for compliance with council policy.
Special Events Projects	Med	Planned	Economy & infrastructure	15	Review of controls and procedures around Special Events inc. beach events, hire of parks etc.
Planning & City Regeneration					
Development & Physical Regeneration	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Includes Sustainable Development, Spatial Development, Development Projects & Joint Ventures.
Swansea Market	Low	Planned	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents, inventory, H&S, insurance and expenditure
Swansea Mobility Hire	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the controls within the Mobility Hire service.
Landscaping Service	Med/Low	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the operations of the Landscaping Service.
Rural Development Plan	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the current RDP and adherence to the plan.
Planning - AONB	Med	Planned	Economy & Infrastructure, Resources & Biodiversity	10	Review of the planning controls and operations of the Area of Outstanding Natural Beauty Team.
Communications & Marketing					
Corporate Management Team Support	Med	Planned	Transformation & Council Development	5	Review of the team for compliance with Council policies and procedures
Financial Services					
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
Purchase Card Transactions Monthly Review	Med	Planned	Section 151 Assurance	10	Periodic review of Purchase Card Transactions for compliance with the P-Card policy
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
Trusts & Charities	Med	Planned	Section 151 Assurance	10	Review of the management and control of the various Trusts and Charities under the management of the Council
Direct Payments – Child & Family Service	Med	Planned	Section 151 Assurance	15	Review of the controls in place around direct payments made by CCS to C&F recipients

Internal Audit Annual Plan 2023/24

Debt Recovery	Med/High	Planned	Section 151 Assurance, Safeguarding	15	Review of debt recovery processes including TPA's and Deferred Charges.
Passport to Leisure	Med	Planned	Section 151 Assurance	10	Review of the processes and controls in relation to issue of passport to leisure.
Free School Meals	New	Planned	Section 151 Assurance	5	New audit to review the controls in place in relation to the free school meals assessments.
Legal, Democratic Services & Business Intelligence					
Councillors & Co-opted Members Expenses and Allowances	Med	Planned	Monitoring Officer Assurance	10	Review of the administration of expenses and allowances
Councillors Code of Conduct	n/a	Planned	Monitoring Officer Assurance	10	Review of adherence to the Code of Conduct includes register of interests, personal and prejudicial interests and gifts & hospitality.
Scrutiny	Med	Planned	Monitoring Officer Assurance	15	Review of the operations of the Scrutiny Function
Commercial Services					
Review of Contracts in Cultural Services	Med/High	Planned	Section 151 Assurance	10	Review of compliance with CPR's
Pre-Contract Acceptance of Tenders	Med	Planned	Section 151 Assurance	20	Review of acceptance of tender controls inc. receipt, recording, scoring and evaluation.
Digital & Customer Services Audits					
Corporate Complaints*	Med	Planned	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
Cashiers Office – CCI Reconciliation	Med/High	Planned	Transformation & Council Development	5	Review of the Chief Cashier Imprest reconciliation.
Petty Cash Accounts	Low	Planned	Transformation & Council Development	5	Review of controls around the reconciliation of various petty cash accounts in operation across the council
Officers Expenses	Med	Planned	Transformation & Council Development	10	Review of the controls around officer expenses reimbursement.
Payment Card Industry – Data Security Standard	Med	Planned	Transformation & Council Development	5	Review of compliance with the Standard
Recruitment & Staff Contracts	New	Planned	Transformation & Council Development	10	New audit requested as part of consultation exercise to look at issue and store of contracts. Scope to be confirmed.
Contract Audits					
Highways & Transportation – Pre-Contract Business Case, Tendering & Evaluation	Med	Planned	Transformation & Infrastructure	20	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance

Internal Audit Annual Plan 2023/24

Building Services – Pre-contract tendering and housing systems overview	Med	Planned	Transformation & Infrastructure	10	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Other Departments – review of contract tendering, letting and monitoring	Med	Planned	Transformation & Infrastructure	15	Review of a sample of contracts for compliance with Contract Procedure Rules and Procurement Guidance
Computer Audits					
Internet Controls – Education Network	Med/Low	Planned	Transformation & Council Development	10	Review of controls in place across the Education IT Network
Virtual Server Environment	Med	Planned	Transformation & Council Development	5	Review of Virtual Server Environment Controls.
Web Development*	New	Planned	Transformation & Council Development	10	New / TBC – developing the functionality of the Council web pages
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
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
NFI Data Matching Investigations	n/a	Planned	Section 151 Assurance	10	NFI Match investigations
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

Internal Audit Annual Plan 2023/24

Follow-ups	n/a	Planned	Section 151 Assurance	20	Standard audit follow up work
Miscellaneous Audits					
Swansea Bay Port Health Authority	Med/Low	Planned	Section 151 Officer Assurance	10	Standard required periodic review of the controls within the SBPHA Administration.
Swansea Central Phase 1 Programme & City Deal Update*	New	Planned	Transformation & Council Development	10	Review of programme progress and milestones
Net Zero 2030 Programme	New	Planned	Section 151 Officer Assurance	10	New audit – Corporate Risk Register Review. Review of programme progress and milestones.

* Audits deferred from 2022/23 plan.

Audits due in 2023/24 that may be deferred to 2024/25 to accommodate ongoing audits at year end that need to be carried forward to 23/24 for completion.