

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
DESTINATION LETTINGS 2022/23**

| REPORT REF | RECOMMENDATION | CLASS (HR; MR; LR; GP) | AGREED ACTION/ COMMENTS | RESPONSIBILITY FOR IMPLEMENTATION | IMPLEMENTATION DATE |
|----------------------------------|--|------------------------|--|---|---|
| Mumbles Hill Caravan Park | | | | | |
| 2.1.2 | Licences should be obtained from all licensees. <i>(Previous Recommendation)</i> | LR | New online licence agreement system been looked at with view to be in place in readiness for next season. Discussions with officers and webpage colleagues to ensure system is able to flag non return of licence. | Destination Coordinator | March 2023 Actioned and Complete |
| 2.1.3 | Where a Licensee no longer wishes to retain their plot, it should revert to the Council for allocation to applicants on the site waiting list. | LR | Agreed. | Destination Coordinator | October 2022 Actioned and Complete |
| 2.1.4 | a) Invoice 60371886 should be cancelled. | GP | Agreed. | Destination Coordinator / Lettings Team | October 2022 Actioned and Complete |
| 2.1.4 | b) Care should be taken to ensure all licensees are invoiced as required. | MR | Agreed. | Destination Coordinator / Lettings Team | September 2022 Actioned and Complete |
| 2.1.5 | | HR | | | September 2022 |

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| | <p>Licences should not be renewed if there are significant arrears from previous years.</p> <p><i>(Previous Recommendation)</i></p> | | <p>AR Transactions and debt recovery together with officers confirm that all debts, other than 1, are now repaid or have repayment schemes in place.</p> <p>Regarding the large outstanding debt this is now being taken to court and the tenant has legally as of 15/9/22 been asked to remove their caravan off site. There have been ongoing discussions with legal and debt recovery over a number of months regarding this debt.</p> <p>Officers will now look at ensuring a hard system of recovery and to be able to get Legal involved at an early stage and agreed that licences would be cancelled and would not continue into next licence period if a similar situation was to arise in the future.</p> | Destination Coordinator | Actioned and Complete |
| Langland Beach Huts | | | | | |
| 2.2.3 | Evidence of the draw should be retained. If the draw is carried out using Microsoft Teams then the call should be recorded. | LR | Agreed that the draw in future will be recorded. | Destination Coordinator / Lettings Team | January 2023 2023 draw undertaken face to face by Lettings team, in the presence of Team Leader/ Coordinator |