

## MONITORING REPORT Q1 2023/24 - SUMMARY OF SCOPE OF AUDITS FINALISED

Audit Area / Head of Service	Audit Title	Assurance Level	Audit Scope	Key Findings / Risks
Adult Services	Supporting People Team	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Monthly Movement Returns from Providers, Monthly Payments, Financial Assessments, Annual Reviews of Eligibility for Supporting People Funding (SPF), GDPR &amp; Data Retention</i>	None
Legal, Democratic Services & Business Intelligence	Councillors & Co-opted Members Allowances & Expenses	High	<i>The audit included the review and testing of controls established by management over the following areas: Approval of Salaries &amp; Allowances, Salary Payments, Travel and Subsistence Payments, Care Costs, Telephone and Internet Payments, ICT Allowance, Co-opted Members, Security of Data (GDPR/Retention), Purchase Card (P-Card) Expenditure</i>	None
Education Planning & Resources	School Improvement Advisors	High	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: The Structure and Operation of the Primary and Secondary Phase Teams, Expenditure, Reimbursement to Schools, Purchase Card Expenditure, Administration of Grants Received, Travel &amp; Subsistence Claims, GDPR &amp; Data Retention</i>	None
Highways & Transportation	Recovery of Abandoned Vehicles	High	<i>The audit covered the key range of internal controls, and the following areas were included as part of the audit scope: Procedure Notes, Record Keeping, Contract Arrangements, Vehicles Recovered, Income Received, Data Storage</i>	None
Education Planning & Resources	Birchgrove 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 &amp; Banking of Income, Unofficial Funds, Expenditure, Verification of Employees / Self Employed, Health &amp; Safety, Inventory, Minibus Records, Computer Security &amp; Data Protection, Verification &amp; Authorisation of School Meals</i>	None

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Housing & Public Health	Housing Improvement Team	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Disturbance Allowances, Gas Boiler Servicing, Staff Travel Expenses, Overtime payments, GDPR and Data Retention</i>	<i>Visits to properties to carry gas boiler servicing were paused for a time during the Covid pandemic for safety reasons, but visits have now resumed. A review of the records maintained revealed that there were over 1,200 properties where a service was overdue, although over 500 properties have a date arranged for visit in the coming weeks. The team is striving to get all outstanding properties serviced as soon as possible. (MR)</i>
Highways & Transportation	Swansea Marina & Boat Parks	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Income, Arrears, Stock Control (Fuel &amp; Gas), eBay Sales, Expenditure, Purchase Cards (P-Cards), Petty Cash, Inventory, Officers Expenses, Boat Parks, GDPR &amp; Data Retention</i>	<i>Sample testing of ten boats stored revealed: 2023/24 site fees had only been received for three boats, the owners of two boats could not be determined, payment for the 2022/23 fees for one site remained outstanding with the last action noted as Nov 2022 and insurance details were only available for two of the ten boats sampled. (MR) Some additional Low Risk and Good Practice recommendations noted.</i>
Planning & City Regeneration	Planning - AONB	Substantial	<i>The audit reviewed the procedures in place and included detailed testing on the following areas: Expenditure, Purchase Cards, Grants, Employee Records, GDPR &amp; Data Retention</i>	<i>Expenditure testing revealed two instances where spend exceeded £10k but there was no contract or waiver in place (MR). GDPR training for wo members of staff was out of date (MR). Some additional Low Risk and Good Practice recommendations noted.</i>
Child & Family Services	Youth Provision in Early Help	Substantial	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Expenditure via Oracle, Purchase Cards, Grants, Inventory, Travel Expenses, Employee Records, Vehicles, Unofficial Funds, Risk Assessments, GDPR and Data Retention</i>	<i>A sample of five additional hours claims paid in 2022/23 was selected for testing. It was confirmed that universal timesheets had been completed and submitted to Employee Services by the YPS Administration Assistant who is not recorded as a designated signatory (MR). Unofficial funds are maintained for each of the Youth Clubs. Testing revealed that none of the funds had been audited (MR). a) A number of staff had either not undertaken the GDPR Training or had not renewed after two years (MR). Some additional Low Risk and Good Practice recommendations also noted.</i>

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Housing & Public Health	Registration Services	Substantial	<i>The audit covered the key range of internal controls, and the following areas were considered as part of the audit scope: Expenditure, Refunds, Purchase Cards, Income, Inventory, Petty Cash, Employees Travel/Overtime claims, Stock Records, GDPR/Data Retention</i>	<i>From discussions with the Superintendent Registrar, it was confirmed that inventory records were not being maintained (MR). Some additional Low Risk and Good Practice recommendations noted.</i>
Education Planning & Resources	Clydach Primary	Moderate	<i>The audit included the review and testing of the controls established by management over the following areas: Governance, Management of Delegated Resources, Budget Monitoring, Banking Procedures, Unofficial Funds, School Meals Income, Bank Reconciliations, Expenditure, Employees, Health &amp; Safety, Inventory, Computer Security</i>	<i>Please see the summary of key findings in the body of the report.</i>
Education Planning & Resources	Catering & Cleaning Team	Moderate	<i>Testing was undertaken to examine the controls and procedures associated with the following areas: Expenditure, Contracts, Purchase Cards, Cash and Credit Income, Vending Machine Income, Grants, Inventory, Stock Records, Petty Cash, Travel Expenses, Personnel Records (including Absence Management), Vehicles, Transportation of Meals Contracts, GDPR and Data Retention</i>	<i>Please see the summary of key findings in the body of the report.</i>