

### Internal Audit Annual Plan 2023/24

Audit Title	Risk Rating	Status as at 30/06/2023	Corporate Priority	Days	Scope
<b>Level 1 – Cross Cutting Reviews – Council Governance &amp; Control</b>					
Corporate Governance Review	Med/High	Planned	Cross Cutting	25	Review and assessment of corporate governance arrangements across the Council. Including review of management assurance controls in the corporate risk register and delegated decision making.
Risk Management	Med/High	Planned	Cross Cutting	15	Annual rolling audit of risk management controls and monitoring in each directorate on a rotational basis.
FOI/SAR/EIR - Follow Up	Med	Allocated	Cross Cutting	3	Follow up of moderate audit report issued.
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.
Regional Working*	New	Final Issued	Cross Cutting	10	New / TBC - Update on current and proposed regional working arrangements
Sickness & Overtime Review*	New	Planned	Cross Cutting	15	New / TBC - Review of sickness and overtime levels across key departments
<b>Level 2 – Fundamental Systems - Section 151 Officer Assurance</b>					
<b>Financial Services – (1) Annual Audit, (2) 2-yearly Audit, (2+Follow-up)- 2 yearly Audit plus follow-up.</b>					
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	Allocated	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) (2 + Follow-up)	Med/High	Allocated	Section 151 Assurance	5	Collection and administration procedures of National Non-Domestic Rates by the Council – Follow-up review of 22/23 audit findings.
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	Allocated	Section 151 Assurance	20	Review of the Housing Rents Team in the Housing & Public Health Service.

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Accounts Payable (2 + Follow-up)	Med	Planned	Section 151 Assurance	5	Review of the controls and effectiveness of all Accounts Payable processes – Follow-up review of 22/23 audit findings.
Housing & Council Tax Benefit (2)	Med/High	Planned	Section 151 Assurance	40	Audit of the Housing Benefit & Council Tax Reduction System and processes
Council Tax (2 + Follow-up)	Med/High	Planned	Section 151 Assurance	5	Review of all Council Tax collection processes and procedures – Follow-up review of 22/23 audit findings.
Capital Accounting (2)	Med	Planned	Section 151 Assurance	25	Review of the controls in place for capital accounting
<b>Level 3 – Service Level Audits – Other Assurance</b>					
<b>Education Planning &amp; Resources</b>					
Bishop Gore Comprehensive School	Med	Allocated	Education	10	Review of compliance with Council policies and procedures.
Birchgrove Comprehensive School	Med	Final Issued	Education	10	Review of compliance with Council policies and procedures.
Morryston Comprehensive School	Med	In Progress	Education	10	Review of compliance with Council policies and procedures.
Olchfa Comprehensive School	Med	Allocated	Education	10	Review of compliance with Council policies and procedures.
School Kitchens*	Med/High	Allocated	Education	15	Financial and administration procedures in individual school kitchens across the school population.
Catering & Cleaning**	Med	Final Issued	Education	3	Ongoing audit from 2022/23 plan.
Schools DBS – Thematic Review	Med	Allocated	Education	15	Review of DBS Controls within Schools following main DBS audit highlighting issues
MultiPay Cards Review – Thematic Review	New	Planned	Education	10	New / TBC – review of use of payment cards and controls in schools.
Clydach Primary School	New	Final Issued	Education	3	Audit at the request of Education.
Crwys Primary School	New	Planned	Education	3	Audit at the request of Education.
<b>Achievement &amp; Partnership Service</b>					
School Improvement Advisors	Med	Final Issued	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.
<b>Vulnerable Learner Service</b>					

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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
Swansea Pupil Referral Unit	Med	Planned	Education, Safeguarding & Poverty	10	Review of the operations of the PRU
<b>Education Grants &amp; Other</b>					
Schools Annual Report	n/a	Draft Issued	Education, Safeguarding & Poverty	3	Summary of School Audit work undertaken in 22/23
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
<b>Child &amp; Family Services</b>					
Youth Offending Service	Med	In Progress	Safeguarding	10	Review of the operations of the service.
Use of Taxis – Authorisations	Med	Allocated	Safeguarding	10	Review of controls over the use of taxis within the service
Youth Provision in Early Help*	Med	Final Issued	Safeguarding	15	Review of controls within Young Peoples Support, Youth Clubs and Community Childcare
Western Bay Adoption Service & Adoption Allowances – Follow Up	Med	Allocated	Safeguarding	5	Follow-up review of moderate audit report issued in 2022/23.
<b>Adult Services</b>					
Home Care*	Med/High	Allocated	Safeguarding	10	Carried forward from 2022/23 Plan.
Integrated Community Equipment Service & Suresprung	Med/High	Allocated	Safeguarding	10	Review of controls in the community equipment service and Suresprung
Deprivation of Liberty Safeguards	New	Allocated	Safeguarding	10	Added at request of the Chair – Risk Register review.

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Flexible Support Service	Med	In Progress	Safeguarding	10	Review of flexible support service within learning disability services.
Adult Services Establishments – Self Assessment Checklists	Med/High	In Progress	Safeguarding	25	Self-assessment checklist review and evaluation of establishments providing adult services.
Supporting People Team	Med	Final Issued	Safeguarding	5	Review of operations and compliance within the team.
Housing Support Grant – Regional Coordinator Grant	n/a	Final Issued	Safeguarding	3	Grant Certification
Housing Support Grant	n/a	Allocated	Safeguarding	10	Grant Certification
<b>Adult Services – Directorate Services</b>					
Client Property & Finance*	Med	Allocated	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	Allocated	Safeguarding	10	Review of the operations of the team.
Review of Transitional Placement Arrangements*	New	Allocated	Safeguarding	10	Carried forward from 2022/23 Plan.
<b>Commissioning &amp; Tackling Poverty</b>					
Enable Support for Independent Living Grant	n/a	Planned	Safeguarding	10	Grant Certification
<b>Building Services</b>					
Heol y Gors – Stores, Admin & Finance, Oracle T&L*	Med/High	Planned	Economy & Infrastructure, Safeguarding	20	Review of compliance with Council policies and procedures.
Heol y Gors – Plant & Transport**	Med	In Progress	Economy & Infrastructure, Safeguarding	3	Ongoing audit from 2022/23 plan.
Day to Day Repairs/Maintenance Section*	Med	Allocated	Economy & Infrastructure, Safeguarding	20	Carried forward from 2022/23 Plan.
<b>Waste Management &amp; Parks</b>					
Cleansing Strategy*	New	Allocated	Economy & Infrastructure, Resource & Biodiversity	5	Carried forward from 2022/23 Plan.
<b>Highways &amp; Transportation</b>					

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Concessionary Bus Fares	Med	Allocated	Economy & Infrastructure	5	Review of controls in relation to concessionary fares (annual).
Recovery of Abandoned Vehicles	Med/Low	Final Issued	Economy & Infrastructure	5	Review of recovery services.
Swansea Marina & Mumbles Boat Park	Med	Final Issued	Economy & Infrastructure	15	Review of Marina compliance with Council policies and procedures and operations of the Boar Park.
Central Transport Unit – Fuel	Med	In Progress	Economy & Infrastructure	10	Review of the controls in place around CTU Fuel.
Traffic Orders*	High	Allocated	Economy & Infrastructure	10	Carried forward from 2022/23 Plan.
Advance Payment Code*	Med	Allocated	Economy & Infrastructure	8	Carried forward from 2022/23 Plan.
Live Kilometre Support Grant	n/a	Final Issued	Economy & Infrastructure	5	Grant Certification
<b>Housing &amp; Public Health</b>					
Housing Options*	Med	In Progress	Poverty, Safeguarding	20	Carried forward from 2022/23 Plan.
North Area District Housing Office	Med	Draft Issued	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
Leasehold Properties*	Med	Allocated	Poverty, Safeguarding	15	Carried forward from 2022/23 Plan.
Home Improvement Team**	Med	Final Issued	Poverty, Safeguarding	3	Ongoing audit from 2022/23 plan.
Housing Loans and Grants	Med/High	In Progress	Poverty, Safeguarding	25	Review of the controls and management of the various grant and loan schemes in place within Housing
Application Controls – CX System (Flare Replacement)*	Med	Planned	Poverty, Safeguarding	5	Initial review of new application controls of CX
Trading Standards Division**	Med	In Progress	Poverty, Safeguarding	3	Ongoing audit from 2022/23 plan.
Public Protection – Administration Division	Med	Allocated	Poverty, Safeguarding	15	Review of the operations of the service.
Licensing Division*	High	Allocated	Poverty, Safeguarding	15	Carried forward from 2022/23 Plan.
Registration Service	Med	Final Issued	Poverty, Safeguarding	15	Review of the operations of the service.
Pollution Control Division*	Med	Allocated	Poverty, Safeguarding	10	Review of the Pollution Control Division for compliance with Council policy and procedure
Welsh Housing Quality Standards (WHQS 2 plus Decarbonisation programme)*	New	Allocated	Poverty, Safeguarding	10	Carried forward from 2022/23 Plan.

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Rechargeable Works – Follow-up	Med	Allocated	Poverty, Safeguarding	5	Follow-up of moderate audit report issued in 2022/23
<b>Cultural Services</b>					
Spot Checks	Med	Allocated	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.
Destination Lettings (inc. Langland Huts & Thistleboon Caravans) – follow-up	Med	Final Issued	Economy & Infrastructure	5	Follow-up of moderate report issued in 2022/23.
<b>Planning &amp; City Regeneration</b>					
Swansea Market*	Med	Allocated	Economy & Infrastructure, Resources & Biodiversity	20	Review of the procedures and controls in place including income, rents, inventory, H&S, insurance and expenditure
External Funding Team*	Med	Allocated	Economy & Infrastructure, Resources & Biodiversity	5	Carried forward from 2022/23 Plan.
Section 106 Agreements*	Med/High	In Progress	Economy & Infrastructure, Resources & Biodiversity	10	Carried forward from 2022/23 Plan.
Planning - AONB	Med	Final Issued	Economy & Infrastructure, Resources & Biodiversity	10	Review of the planning controls and operations of the Area of Outstanding Natural Beauty Team.
<b>Communications &amp; Marketing</b>					
Corporate Marketing*	Low	Allocated	Transformation & Council Development	7	Carried forward from 2022/23 Plan.
<b>Financial Services</b>					
Purchase Card Transactions Monthly Review	Med	In Progress	Section 151 Assurance	10	Periodic review of Purchase Card Transactions for compliance with the P-Card policy
Taxation – VAT*	Med	Allocated	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
Accounts Payable Project Bank Accounts*	New	Allocated	Section 151 Assurance	8	Carried forward from 2022/23 Plan.

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Debt Recovery	Med/High	Planned	Section 151 Assurance, Safeguarding	15	Review of debt recovery processes including TPA's and Deferred Charges.
Non-Residential Care*	Med/High	In Progress	Section 151 Assurance, Safeguarding	25	Carried forward from 2022/23 Plan.
<b>Legal, Democratic Services &amp; Business Intelligence</b>					
Councillors & Co-opted Members Expenses and Allowances	Med	Final Issued	Monitoring Officer Assurance	10	Review of the administration of expenses and allowances
Legal Services Management of Risk*	Med	Allocated	Monitoring Officer Assurance	10	Carried forward from 2022/23 Plan.
<b>Commercial Services</b>					
Formal Contracts & Waivers*	New	In Progress	Section 151 Assurance	10	Carried forward from 2022/23 Plan.
<b>Digital &amp; Customer Services Audits</b>					
Corporate Complaints*	Med	In Progress	Transformation & Council Development	8	Review of the complaints recording, processing and reporting controls
<b>Human Resources &amp; Service Centre</b>					
Cashiers Office – CCI Reconciliation	Med/High	Planned	Transformation & Council Development	5	Review of the Chief Cashier Imprest reconciliation.
Officers Expenses	Med	Allocated	Transformation & Council Development	10	Review of the controls around officer expenses reimbursement.
Purchase Card Admin*	Med/Low	In Progress	Transformation & Council Development	15	Carried forward from 2022/23 Plan.
Corporate Learning and Development Team*	New	Planned	Transformation & Council Development	5	Carried forward from 2022/23 Plan.
Management of Absence*	Med/High	In Progress	Transformation & Council Development	10	Carried forward from 2022/23 Plan.
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.
<b>Contract Audits</b>					
Contract Register*	Med	Allocated	Transformation & Infrastructure	10	Carried forward from 2022/23 Plan.
CPR Compliance Audit	New	Planned	Transformation & Infrastructure	20	New audit introduced from 2023/24 reviewing CPR Compliance per directorate on a rolling programme across:

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					Place, Finance, Education, Social Services and Corporate Services. 2023/24: Social Services Directorate
<b>Computer Audits</b>					
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 Control –Oracle*	Med	Planned	Transformation & Council Development	5	Review of the Oracle Change Control Procedures, carried out by the Oracle Support Team
Use of Idea - Data Matching NFI	n/a	Planned	Section 151 Assurance	5	Data extraction
<b>Projects &amp; Special Investigations</b>					
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	In Progress	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
Follow-ups	n/a	In Progress	Section 151 Assurance	20	Standard audit follow up work
<b>Miscellaneous Audits</b>					
Swansea Bay Port Health Authority	Med/Low	In Progress	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.



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*\*\* Audits in progress at year end from the 2022/23 plan.*