

**SWANSEA COUNCIL
MANAGEMENT ACTION PLAN
CATERING AND CLEANING TEAM 2023/24**

REPORT REF	RECOMMENDATION	CLASS (HR; MR; LR; GP)	AGREED ACTION/ COMMENTS	RESPONSIBILITY FOR IMPLEMENTATION	Update as at 1 September 2023
Expenditure					
2.1.3 b) and c)	Contract Procedure Rules should always be followed, and a contract or waiver should be put in place when a supplier spends over £10k in a single transaction or cumulatively across the year. <i>(Previous Audit Recommendation)</i>	MR	Waivers to be completed as per instruction. Note we have ceased trading with one of the suppliers noted.	AC	We are working with Procurement to produce retrospective Waivers for three of the four providers. We ceased trading with one provider immediately following the audit. One of the current services will be covered by the new All Wales Food Contract (expected implementation is February 2024). We are drafting a tender pack for the other two services to cover future spend.
Purchase Cards					
2.3.2 c)	VAT should only be reclaimed when a VAT receipt has been obtained. <i>(Previous Audit Recommendation)</i>	LR	All staff to get correct receipt so VAT can be claimed.	AC	All staff have been reminded of this requirement through the weekly newsletter. Staff will be reminded again periodically.
2.3.2 d) & e)	Items purchased should be compliant with the Purchase Card Policy or where a corporate contract is in place this should be utilised unless it is an emergency purchase.	LR	Staff to be reminded of the purchase card policy.	AC	An email was sent to all card holders reminding them of the purchase card policy (26 June 2023). Staff will be reminded again periodically.
Cash and Credit Income					

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2.4.2 a)	Supporting documentation for variation orders should be retained and stored to evidence the approval and amount invoiced.	MR	File has been set up in shared drive to document this information.	JA/KH	Actioned As of 26.06.23
2.4.2 b)	Care should be taken to ensure that the variation order invoice amount agrees to supporting documentation and prices agreed with Schools.	LR	Will be documented on shared file/spreadsheet.	JA/KH	Actioned As of 26.06.23 Staff will be reminded again periodically.
2.4.2 c)	Variation order invoices should be raised in a timely manner.	LR	Noted and agreed.	JA/KH	Actioned As of 26.06.23 Staff will be reminded again periodically.
2.4.2 d)	Consideration should be given to raise variation order invoices earlier in the year where possible.	GP	Noted and agreed.	JA/KH	Actioned As of 26.06.23
2.4.3	The recording of Variation Orders and Additional Works Required by Schools should be formalised, kept on a typed document, and made accessible to all relevant staff.	LR	Document set up and will be used going forward.	JA/KH	Actioned As of 16.06.23
Inventory					
2.7.1	An annual inventory certificate should be completed and retained as required in Accounting Instruction No. 9. <i>(Previous Audit Recommendation)</i>	LR	Noted and agreed.	KH	The annual inventory certificate has been completed.
Petty Cash					

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2.9.2	Petty Cash claims should be submitted at least every three months in accordance with Accounting Instruction No 6.	LR	Noted and agreed.	KH	From 1 September 2023, petty cash claims will be submitted at least every three months, and this has been diarised by the responsible officer
2.9.3	The Petty Cash tin, keys and documents should not be kept together in the same cupboard and should be separated for security.	LR	Noted and agreed.	KH	Actioned as of 26.06.23
2.9.5 a)	Petty Cash vouchers should be processed in a timely manner.	LR	Noted and agreed.	KH	As above, a new process will be implemented from 1 September 2023 and diarised for timely processing
2.9.5 b)	All petty cash vouchers should be signed by an authorised signatory before processing. <i>(Previous Audit Recommendation)</i>	LR	Noted and agreed.	KH	This has been implemented.
2.9.5 c)	All relevant receipts and evidence for Petty Cash vouchers should be retained to support the voucher amount claimed.	MR	Noted and agreed.	KH	This has been implemented.
2.9.5 d)	A VAT receipt should always be requested at the time of purchase and eligible VAT reclaimed. <i>(Previous Audit Recommendation)</i>	LR	Noted and agreed, It was thought normal receipt displaying a vat total was adequate.	KH	At the start of the new academic year (September 2023), staff will be reminded of this requirement in the weekly newsletter. Periodic reminders will also be given.
Travel Expenses					

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2.10.1 a)	All mileage claims should be completed in full and clearly record the start and end point of every journey recorded on the claim form. <i>(Previous Audit Recommendation)</i>	MR	Noted and agreed, Staff concerned will be retrained in correct completion of claim form.	AC	Training sessions have been held with staff to remind them of the correct process and periodic reminders will be given.
2.10.1 a)	All claims should be checked to ensure mileage claimed is accurate. <i>(Previous Audit Recommendation)</i>	MR	Noted and agreed.	AC	As above, training has been provided.
2.10.1 b)	Travel claims should always be signed by an authorised signatory. <i>(Previous Audit Recommendation)</i>	LR	Noted and agreed.	AC	Training has been provided and hard copy spreadsheets will be signed by authorised signatories from the start of the new academic year (September 2023).
2.10.1 c)	Travel claims over three months should be approved by the Head of Service. <i>(Previous Audit Recommendation)</i>	MR	Noted and agreed.	AC	Staff will be reminded that late claims should only be in exceptional circumstances, and approval will be obtained from the Head of Service
Personnel Records					
2.11.2 b)	Timesheets should be signed off by an appropriate signatory before being processed for payment. <i>(Previous Audit Recommendation)</i>	MR	Noted and agreed.	JA/MR	This started before the school summer holidays
2.11.2 c)	Care should be taken to ensure that the correct number of additional hours is	MR	This overpayment has now been recovered.	KH	Actioned as of 26.06.23

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	transferred from weekly timesheets to the universal timesheet. <i>(Previous Audit Recommendation)</i>				
2.11.2 c)	Arrangements should be made in order to recover the overpayment.	LR	Noted and agreed.	AC	Actioned As of 26.06.23
Vehicles					
2.12.1	Drivers must complete a vehicle Log sheet for all journeys. <i>(Previous Audit Recommendation)</i>	LR	Noted and agreed.	JA	Actioned As of the 16.06.23
2.12.2	As per the Home to Work Vehicle Policy, an authorisation form should be completed, forwarded to Payroll and the address of where the vehicle is parked should be logged with the Service Manager and Central Transport Unit. <i>(Previous Audit Recommendation)</i>	MR	Noted and agreed.	AC	This has been completed for the two members of staff concerned
2.12.3	The process and record keeping of driving licence checks should be formalised to evidence checks are being undertaken periodically and secondary checks should be carried out by the Catering and Cleaning Operations Managers.	LR	Noted and agreed.	JA/MR	Staff have been checked and it has been diarised to check annually, and for new starters