

# AUDITS COMPLETED - 2020/21 AUDIT PLAN

## Elections

### Assurance Level

#### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

### Key Findings

| Key Issues  | Strengths and Improvements  |
|---|---|
| <ul style="list-style-type: none"> <li>The recruitment of all temporary employees required for the completion of clerical/administrative tasks during election periods should be undertaken in accordance with procedures agreed with Human Resources.</li> </ul> | <ul style="list-style-type: none"> <li>Improved arrangements for the storage of sensitive election documentation.</li> <li>Revised contractual arrangements are now in place in relation to the printing of election packs/stationery.</li> <li>A review of Polling Districts/Polling Places has recently been undertaken and reported to Committee.</li> </ul> |

### Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

| Description         | High |   | Medium   |   | Low      |   |
|---------------------|------|---|----------|---|----------|---|
|                     | R    | A | R        | A | R        | A |
| Planning and Review |      |   |          |   | 2        |   |
| Risk Registers      |      |   |          |   | 1        |   |
| Accounts            |      |   |          |   | 2        |   |
| Security            |      |   |          |   | 1        |   |
| Recruitment         |      |   | 1        |   |          |   |
| Payment of Staff    |      |   |          |   | 1        |   |
| <b>Total</b>        |      |   | <b>1</b> |   | <b>7</b> |   |

# Payroll

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

| <b>Key Issues</b>  | <b>Strengths and Improvements</b>   |
|--|---|
| <ul style="list-style-type: none"><li>The retrospective authorisation procedure for the monthly Payroll BACS and vendor payments should be reviewed to ensure that appropriate authorisation, in accordance with the authorised signatory listing, is sought for all relevant payments in a timely manner. All forms awaiting approval should be authorised as soon as possible.</li></ul> | <ul style="list-style-type: none"><li>Payment of staff has been unaffected by key staff remote working during the pandemic.</li><li>Payroll data is reconciled monthly by a member of Finance staff, independent of the Payroll Section. Any changes to individual salaries from the previous month are reviewed as part of this process.</li></ul> |

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

| <b>Description</b> | <b>High</b> |          | <b>Medium</b> |          | <b>Low</b> |          |
|--------------------|-------------|----------|---------------|----------|------------|----------|
|                    | <b>R</b>    | <b>A</b> | <b>R</b>      | <b>A</b> | <b>R</b>   | <b>A</b> |
| Establishment      |             |          |               |          | 1          |          |
| Payroll Processing |             |          | 1             |          | 3          |          |
| Honorariums        |             |          |               |          | 1          |          |
| <b>Total</b>       |             |          | <b>1</b>      |          | <b>5</b>   |          |

# Housing Benefits

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

## Key Findings

| <b>Key Issues</b>  | <b>Strengths and Improvements</b>  |
|--|--|
| <ul style="list-style-type: none"> <li>• Additional assurance should be sought to confirm the classification of transactions and the accuracy of performance data.</li> <li>• The reasons for accepting requests to backdate benefit should be adequately recorded including consistent application of 'good cause' and provision of documentary proof in support of requests where feasible.</li> </ul> | <ul style="list-style-type: none"> <li>• All new benefit claims and changes of circumstances are now received online.</li> <li>• Increased level of checking undertaken as part of monthly management review.</li> </ul> |

## Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

| <b>Description</b>       | <b>High</b> |          | <b>Medium</b> |          | <b>Low</b> |          |
|--------------------------|-------------|----------|---------------|----------|------------|----------|
|                          | <b>R</b>    | <b>A</b> | <b>R</b>      | <b>A</b> | <b>R</b>   | <b>A</b> |
| Backdated Claims         |             |          | 1             |          | 1          |          |
| Claims Processing        |             |          |               |          | 2          |          |
| Performance Monitoring   |             |          | 1             |          |            |          |
| System Variables         |             |          |               |          |            |          |
| Document Retention       |             |          |               |          | 1          |          |
| Recovery of Overpayments |             |          |               |          | 1          |          |
| Payment on Account       |             |          |               |          | 1          |          |
| <b>Total</b>             |             |          | <b>2</b>      |          | <b>6</b>   |          |