

AUDITS COMPLETED - 2021/22 AUDIT PLAN

Creditor Payments

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"> A review of the current procedure in place for authorisation of purchase card spend should be carried out to ensure that authorisations are carried out in accordance with the Financial Procedure Rules and the Procurement Procedure Rules. All Bankline payments should receive the appropriate authorisation from the relevant officer, in accordance with the authorised signatory listing and Financial Regulations and Procedure Rule D3.1. Controls should be implemented to ensure that duplicate payments cannot be made via the Creditors system. 	<ul style="list-style-type: none"> Payments made via the purchase ledger are regularly reconciled to the Creditors control account. From a sample of invoices reviewed, all had been promptly paid and coded to the correct budget code.

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
Purchase Cards			1		2	
Bankline			1			
Payment Processing			1		2	
Cheques					1	1
Total			3		5	1

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

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> The reasons for accepting a request to backdate benefit should be adequately recorded and attached to each claim. The 5% management check of claims processed should be reintroduced with retrospective checks undertaken on claims processed since June 2021. 	<ul style="list-style-type: none"> The Civica portal has been introduced which ensures that all related documents are transferred through to the relevant claim on the Civica system. Reconciliations with the Housing Rents and Council Tax systems are regularly undertaken. Adequate documentation was found and checks undertaken in relation to Test & Trace Support Payments.

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
Information Asset Register					1	
Performance Monitoring					3	
Claim Processing					2	
Backdated Claims			1			
Management Checks			1			
Bacs Transmissions					1	
Document Retention					1	
Recovery of Overpayments					2	
System Access					1	
Total			2		11	

Civica Pay

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">System administrators should receive appropriate training to ensure that system access can be regularly reviewed and that individual user access levels remain appropriate to the role.	<ul style="list-style-type: none">The initial phase of the Civica Pay implementation has been satisfactorily completed in accordance with the Alliance Project Management Methodology.

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
Payment Methods					1	1
Customer Feedback						1
System Access			1			
Total			1		1	2

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

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> The retrospective authorisation procedure for the monthly staff payroll and vendor payments should be reviewed to ensure that appropriate authorisation is sought for all relevant payments in a timely manner, and in accordance with the authorised signatory listing. 	<ul style="list-style-type: none"> All payroll amendments are reviewed by the Payroll Officer prior to the processing of the monthly payroll. 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.

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
MyView Payroll System					2	
Authorisations			1		1	
Total			1		3	