

AUDIT REPORTS ISSUED BETWEEN 1st DECEMBER 2023 & 31st JANUARY 2024

Media & Communications

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"> Monthly communication plans are produced and presented to AMT and relevant members. The communications team are represented on a number of corporate project boards to assist with identifying communication needs. The websites are currently being refreshed and the implementation of Office 365 applications should improve the dissemination of information across the Alliance.

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
Corporate Strategy / Policy					2	
Social Media					1	2
Photography						2
Total					3	4

Car Parking

Assurance Level

Assurance: LIMITED

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 Cash Collection contract renewal and any future contracts, should be signed by both parties prior to commencement, returned to the Council for completion by Legal Services and made available to the relevant staff to enable effective contract management. A review should be carried out of the contracts and agreements in place in relation to Car Parking and Civil Parking Enforcement. All contracts relating to the Car Parks service should be closely monitored to ensure that the terms of the individual contracts are met. Accurate audit readings must be available for all machines at all times, and any anomalies reported to a designated senior officer immediately. Retrospective cash reconciliations should be carried out for replaced machines if possible. Appropriate cover and documented procedures within the Assets Team should be provided in the event of staff absence, in relation to the reconciliation of cash income and investigation of discrepancies/anomalies. A review of cash collection procedures for newly installed machines should be undertaken to ensure that collections can be carried out efficiently, in accordance with the collection schedule and can be banked promptly. 	<ul style="list-style-type: none"> New car park machines have been installed in all car parks at each authority, replacing out of date, aging machines. Non cash payment options are now available at both authorities via the new machines and the 'PayByPhone' app.

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
Procurement			1		2	
Contract Management			1		2	
Cash Discrepancies			2			
Cash Security			2			
Information Asset Register					1	
Total			6		5	

Sundry Debtors

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"> • Daily Reconciliations are carried out between the General Ledger, Sales Ledger and Cash Management System. • Procedures are in place to ensure that suspense items are promptly identified and actioned.

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	
Raising of Debtor Invoices					2	
System Access					2	
Debtor Balances					1	
Unallocated Credits					1	
Total					7	

NNDR

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 documented procedure for the inspection of business rate properties should be developed and implemented using a risk based methodology.	<ul style="list-style-type: none">Parameters had been correctly set within the system for the 2023/24 billing year.The Valuation Office schedules are promptly processed and reconciled.Suspense accounts are regularly reviewed and cleared.

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
Alliance Owned Properties					1	
Inspection/Review of Business Premises			1			
Reconciliations					1	
Business Rates Relief					2	
Analyse Local					2	
Total			1		6	

Council Tax

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">Parameters had been correctly set within the system for the 2023/24 billing year.Valuation Office schedules are promptly processed and reconciled.Suspense accounts are regularly reviewed and cleared.

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
Discounts and Exemptions					1	
Reconciliations					1	
System Access					1	
Total					3	