

Internal Audit Reports Issued December 2012 - February 2013 (Appendix C)

This appendix lists only those Internal Audit reports with findings of a medium or higher risk

Audit Opinion / Area	Issues Raised In Report
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Adequate Assurance

Coastal Projects and Engineering Services Procurement

3 - Medium

E Procurement of Goods, Works or Services - Engineering Services	Insufficient number of quotations obtained for two procurements made.
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F Certification and Payment of Invoices - Coastal Projects	Lack of division of duties regarding authorisation of order and invoice in one instance regarding Coastal Projects.
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F Certification and Payment of Invoices - Engineering Services	Lack of division of duties regarding authorisation of order and invoice in several cases in Engineering Services.
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Housing Repairs and Maintenance (2012/13)

3 - Medium

E Reactive Maintenance Contract (Roalco)	Instances found where inspection target dates not met. Process now amended.
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6 - Efficiency

H Voids	Void property documentation retained when not needed - adequate documentation held elsewhere. Action now taken to remove unnecessary paperwork.
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Planning Enforcement (2012/13)

3 - Medium

G Investigation and Enforcement	Unnecessary duplication of records regarding compliance dates and outcomes. Compliance dates passed with no evidence of follow up for some cases sampled.
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Resource Management Procurement (2012/13)

3 - Medium

C Procurement of Goods, Works or Services	<p>Purchased orders raised after receipt of invoices. Staff have been advised of correct procedures.</p> <p>Staff unaware of process to be followed in ordering system unavailable for an extended period. Staff have been informed of correct process.</p> <p>No alternate quotes sought for one procurement in range £2,500 - £10,000. Corrective action has been taken to minimise risk of repetition.</p>
D Certification and Payment of Invoices	Ordering system not updated in some instances to show that goods / services had been received. Staff reminded of correct process.
F Petty Cash	<p>Central petty cash imprest records had not been updated and included out of date imprest holder details. Action has been taken to update records.</p> <p>VAT incorrectly coded in some instances. Staff have been advised of correct process.</p>

Sundry Debtors (2012/13)

3 - Medium

F Account Adjustment / Amendment	Unauthorised officers requesting credit notes
H Debt Management and Recovery	Explanation for suppression of recovery action not always recorded.

Treasury Management (2012/13)

3 - Medium

J Lending	One amendment to approved list of counterparties had not been formally approved.
K Borrowing	A reconciliation of the manual register of borrowings to the Council's accounting system had been incorrectly completed.
C Documented Procedures	Written procedures for Cash Flow, Treasury Management and the Financial Director computer system were out of date.

6 - Efficiency

J Lending	Treasury Management computer system not being fully used, and information being maintained on a spreadsheet.
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