

## Internal Audit Reports Issued September 2013 - Early November 2013 (Appendix B)

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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### Limited Assurance

#### Credit and Debit Card Payments (2013/14)

##### 2 - High

E PCI DSS Standards	Council not in position to complete the PCI DSS self-assessment questionnaire due to quarterly external vulnerability scans highlighting areas of failure. Work to be carried out to rectify perceived defects.
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##### 3 - Medium

C Documented Procedures	Procedure manual did not include an instruction to staff to only record card numbers directly into the card payment system and not to write such numbers down. Instruction added to manual before audit completed.
D Data Security	A review of users with access to the system was required due to staffing changes. Review has now been undertaken.
E PCI DSS Standards	The latest filed external review of PCI DSS compliance was dated 2009/10. A review to be commissioned by the financial year end.
F Contracts	No evidence that software maintenance charges were being checked. Issue subsequently rectified. No evidence of check of transaction charges incurred by the Council. Issue since rectified.
I Charges for Credit/Debit Card Transactions	The surcharge levied on credit card payments had not been subject to review, and the Council was incurring cost as a result. Review to be undertaken.
J Processing of Credit/Debit Card Transactions	The list of officers authorised to request credit / debit card refunds was found to be out of date. Action taken during audit to rectify issue. Previous management check of refunds against authorising documents had ceased. Check has since been reinstated.

#### Housing Tenancy Fraud (2012/13)

##### 2 - High

C False Housing Applications	Application for Council Housing requires photographic identity evidence, but this evidence was missing from most files reviewed. The type of identity check undertaken at the tenancy sign up stage was not recorded.
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**Audit Opinion / Area**

**Issues Raised In Report**

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**3 - Medium**

C False Housing Applications

Evidence of proof of residency for the previous three years was missing from some files.

Where photographic identification not possible, due to the applicant not having any such form of identification, consideration had not been given to taking the applicants photograph.

D Tenancy Succession Fraud

Tenancy audits, to verify occupation of Council housing, has not been introduced.

E Unauthorised Sub-letting

The newsletter issued to tenants only infrequently makes any reference to tenancy fraud. All future newsletters will include details of how to report fraud, and articles regarding tenancy fraud are to be included on a more regular basis.

It was not easy to locate the phone number on the Council's website to report suspected tenancy fraud.

Processes to enable data sharing with other services within the Council have not yet been developed.