

APPENDIX 3: 2009/10 SUMMARY FINDINGS FROM AUDIT REVIEWS

AUDIT AREA	OBJECTIVE OF WORK	STATUS	OUTCOME	CONTROL ENVIRONMENT	RECOMMENDATIONS			TOTAL NO. OF
					H	M	L	RECS
KEY FINANCIAL SYSTEMS								
Main Accounting	To assess the effectiveness of and compliance with the key controls contained within the income system.	Complete May 2010	Controls within the main accounting system function are generally sound. The separation of duties between input and authorisation of journal transfers can be further strengthened.	Good	0	2	1	3
Treasury Management	To assess the effectiveness of and compliance with the key controls contained within the income system.	Complete Mar 2010	Sound internal controls are in place that the Treasury Management system operates effectively.	Good	0	8	5	13
Creditors	To assess the effectiveness of and compliance with the key controls contained within the income system.	Complete May 2010	Generally the Council's creditors' system is operating adequately. Updating and maintaining the List of Authorised Signatories and establishing a management trail for e-invoice batches will further improve the system.	Adequate	0	2	10	12
E-Procurement	To assess the effectiveness of and compliance with the key controls contained within the debtors system.	Complete May 2010	Generally Marketplace is operating satisfactorily. Improvements in system security and authorisation procedures will enhance the control environment further.	Good	0	5	1	6
Debtors	To assess the effectiveness of and compliance with the key controls contained within the	Complete Apr 2010	Controls within the debtors function are generally operating satisfactorily.	Adequate	0	10	0	10

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	debtors system.		However, opportunities exist to strengthen debt recovery procedures and the management of refunds, credit notes and credit balances.					
Income	To assess the effectiveness of and compliance with the key controls contained within the income system.	Complete May 2010	There are generally adequate controls in place to ensure that income is properly accounted for. The implementation of the Electronic Document and Records Management System will improve some controls but not all.	Good	0	6	0	6
Payroll	To assess the effectiveness of and compliance with the key controls contained within the income system.	Complete May 2010	Generally controls within the operation of the payroll function are effective.	Good	0	5	0	5
Housing Rents	To assess the effectiveness of and compliance with the key controls contained within the housing rents system.	Complete May 2010	Controls within the Housing Rents system are operating satisfactorily.	Good	0	3	3	6
Housing Benefit	To assess the effectiveness of and compliance with the key controls contained within the housing rents system.	Complete May 2010	Controls within Housing Benefits are generally operating satisfactorily. Regularly completing all management checks on a sample of new and amended applications will further enhance the control environment.	Adequate	1	9	1	11

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Council Tax	To assess the effectiveness of and compliance with the key controls contained within the housing rents system.	Complete May 2010	The Council Tax processes are operating satisfactorily.	Good	0	4	0	4
Non Domestic Rates	To assess the effectiveness of and compliance with the key controls contained within the housing rents system.	Complete Feb 2010	The Northgate Non Domestic Rates (NDR) processes are operating satisfactorily.	Good	0	3	1	4
AD HOC INVESTIGATIONS								
Members' Travel & Subsistence Expenses Claims	To assess the adequacy of controls operating to mitigate the potential risks that inappropriate monitoring and authorisation of Members' expense claims results in a financial loss.	Complete May 2010	Significant weaknesses have been found in the guidance available to and the process used by Members to make mileage and subsistence claims for expenses incurred and, as a consequence, some minor irregularities have been identified. Action has already been taken to strengthen the arrangements.	N/A	5	0	0	5