

Southend-on-Sea Borough Council

Agenda
Item No.

Report of Chief Executive and Town Clerk

to

Audit Committee

on

23 June 2010

Report prepared by: Linda Everard, Head of Internal Audit

Members' Travel and Subsistence Expense Claims

A Part 1 Public Agenda Item

1. Purpose of Report

- 1.1 To present the Audit Report on Members' Travel and Subsistence Expense Claims to the Audit Committee.

2. Recommendation

- 2.1 **The Committee accepts the report.**

3. Background

- 3.1 The focus for the review was 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.

- 3.2 Attached is the audit report published on conclusion of this review.

4. Corporate Implications

- 4.1 Contribution to Council's Vision & Critical Priorities

Operating robust governance arrangements contributes to the delivery of all Council aims and priorities, but specifically to the Corporate Aim of being 'an excellent Council' and the Corporate Priority of 'Becoming a Higher Performing Organisation'.

- 4.2 Financial Implications

Weaknesses in control within any payment type system raises the potential risk of error or fraud.

- 4.3 Legal Implications

None

- 4.4 People and Property Implications, Consultation, Equalities Impact Assessment

None

4.5 Risk Assessment

Failure to operate robust governance arrangements can potentially lead to poor management, performance, stewardship of public money, public engagement and ultimately, poor outcomes for citizens and service users. It increases the risk that corporate priorities will not be delivered.

4.6 Value for Money

None directly.

4.7 Community Safety Implications and Environmental Impact

None

5. Background Papers

Details of the members' travel and subsistence expense scheme.

6. Attachment: Internal Audit Report: Members' Travel and Subsistence Expense Claims