

AUDIT REPORTS ISSUED BETWEEN 1st FEBRUARY 2024 & 31st MAY 2024

2023/24 AUDIT PLAN

Taxi Licensing

Assurance Level

Assurance: LIMITED

It is our opinion that controls currently in place within the system provide limited 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"> • Personal and sensitive data should be securely held with access restricted to authorised employees. • Evidence to confirm compliance with the '2016 Hackney Carriage and Private Hire policy' driver licence application requirements should be retained in support of all licence determinations. • Current driver licences should comply with the '2016 Hackney Carriage and Private Hire policy' for the duration of their validity with appropriate action taken for non-compliance. 	<ul style="list-style-type: none"> • The majority of licence renewal applications are now received electronically.

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
Access to Files			1			
Information Asset Register					1	
Fees and Charges					1	
Knowledge Test					1	
Licence Application Checks			3		3	
Vehicle Testing					1	
Enforcement					1	
Sub-Committee Decisions					1	
Lalpac					1	1
Total			4		10	1

Budgetary Control

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"> Relevant staff should be reminded to promptly authorise any pending journals in accordance with the documented 'Journal Authorisation Procedure'. 	<ul style="list-style-type: none"> 2023/24 budgets were approved by Committee in accordance with the budget setting timetable; and uploaded to the Financial Management System promptly. Budgets are monitored throughout the year and quarterly Financial updates are provided to Committee reporting current position, amendments etc.

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
Journal Authorisation			1			
Total			1			

Recovery

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">All accounts allocated with inhibit/query codes should be promptly reviewed to ensure that sufficient action is being taken to recover the debt.	<ul style="list-style-type: none">Collection rates are on track to meet the performance targets set for 2023/24.Reminders are issued in accordance with the recovery timetable and responses are promptly 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
Suppression of Recovery Action			2			
Bailiff Services					1	
Write Offs					1	
Total			2		2	

Creditor Payments

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"> For any instances where payments are not matched to a purchase order (e.g. expenditure account form), adequate documentation should be attached to Integra to confirm that appropriate approval has been received in accordance with the authorised signatory listing. Users should be reminded of the need to ensure that invoices / payment requests are appropriately processed to minimise the risk of duplicate payments. In addition, consideration should be given to implementing additional checks to assist in the identification of possible duplicate payments. The possible duplicate creditor records identified as part of the 2022/23 National Fraud Initiative exercise should be investigated as soon as possible with appropriate action taken where necessary to reclaim any duplicate payments. 	<ul style="list-style-type: none"> Additional checks have been introduced as part of the payment run process to provide assurance of the accuracy of the data entered. Payments made via the purchase ledger are regularly reconciled to the Creditors control account. For a sample of payments reviewed, all had been coded to the correct budget code.

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
Processing of Invoices / Credit Notes					2	
Authorisation of Payments			1		1	
Duplicate Payments			3		1	
Procedure Guides					1	
Payment Processing					2	
Total			4		7	

Treasury Management

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"> Interest payments should be promptly authorised and appropriately documented. 	<ul style="list-style-type: none"> Investment has increased this year due to increasingly favourable market conditions The Alliance has operated a balanced budget; cash flow has been adequately planned; and funding has been available for capital plans.

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
Financial Regulations & Procedure Rules					1	
Treasury Management Procedure Notes					1	
Retrospective Authorisation			1			
Members Training and Development					1	
Access To Folders					1	
Interest Income Variance					1	
Total			1		5	

Housing Benefits

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"> The reasons for accepting a request to backdate benefit should be adequately recorded and attached to each claim. 	<ul style="list-style-type: none"> The revised Local Council Tax Reduction Scheme has been approved and successfully implemented. Reconciliations with the Housing Rents and Council Tax systems are regularly undertaken. An adequate segregation of duties has been implemented in relation to the authorisation of Bacs transmissions.

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
Management Checks					1	
Overpayments					1	
Document Retention					1	
Backdated Claims			1		1	
Claims Processing					1	
Total			1		5	

General Ledger

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">• The year end bank reconciliation was carried out promptly.• Balances are accurately rolled forward as part of the year end process.

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
Journals					1	
Year End Closedown Timetable					1	
Total					2	

Payroll

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">Sufficient controls should be in place to ensure that the Establishment Changes spreadsheet and MyView are updated in tandem.	<ul style="list-style-type: none">Overtime requests are now received with filled/detailed overtime sheetsExamples of additional payments were all found to have sufficient documentation

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
MyView					2	
Deduction Authorisation					1	
Overpayment of Salary			1			1
Total			1		3	1