

## APPENDIX D

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Cash and Bank	Performing Well	<ul style="list-style-type: none"> <li>• In one subsidiary account there was a lack of paperwork to back up authorisation for cheques issued.</li> <li>• One instance of bank charges taken out of an account exceeding that invoiced had not been noted.</li> </ul>
Creditors	Performing Well	<ul style="list-style-type: none"> <li>• Authorised signatory list required updating.</li> <li>• Purchase orders not being raised at time of ordering goods/services.</li> <li>• Creditors' invoices being addressed to depts. rather than to central payments team thus causing delays.</li> <li>• No specific checks being carried out to identify possible duplicate creditors.</li> </ul>
Housing Rents	Performing Well	<ul style="list-style-type: none"> <li>• Orchard showed gaps in communication over arrears for which no explanations were noted.</li> <li>• A discrepancy between two reports which have to be matched was missed when it was checked. (Benefit system to Orchard).</li> </ul>
Housing and C. Tax Benefits	Performing Well	<ul style="list-style-type: none"> <li>• In some cases C. Tax Benefits had been applied without taking Single Person Discount into account.</li> </ul>
Housing	Performing Well	<ul style="list-style-type: none"> <li>• Procedures do not require staff to declare if they have any connection with an applicant.</li> <li>• Housing procedures document in need of updating.</li> </ul>
Covalent	Performing Well	<ul style="list-style-type: none"> <li>• Lack of supporting evidence for PIs uploaded onto Covalent.</li> <li>• Covalent is not currently used for Financial Monitoring.</li> <li>• Need to explore linking corporate priorities to individual targets.</li> </ul>
Devolved Budgets	Performing Well	This scheme is run very well. However there is a lack of

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		<p>checks around estimated costs compared to payments requested and on works being completed. These checks are missing because the scheme was set up with a view to keeping bureaucracy to a minimum. These risks were considered and accepted by Members when the scheme was set up. However, because these risks are inherent in the system it is not felt that a higher assurance level can be given.</p>
Health and Safety	Performing Well	<ul style="list-style-type: none"><li>• Lack of awareness training for new staff.</li><li>• Lack of Health and Safety courses on Ollie.</li><li>• Accident report forms not always completed.</li><li>• Workplace inspections were not always being carried out.</li></ul>