

### **Report No 46- 2005/06 – Corporate Policies**

The objective of the audit was to confirm that the Corporate Policies of the Council are up to date, regularly reviewed and staff and members of the public can locate the policies that affect them.

In the opinion of the Auditor, the Controls Assurance level is Substantial.

There were no High Priority recommendations made.

### **Report No 47- 2005/06 – Email**

The scope of the audit was to review the systems for monitoring of excessive email usage and to ensure that there is an adequate Email policy.

In the opinion of the Auditor, the Controls Assurance level is High.

No recommendations were made by the auditor.

### **Report No 48- 2005/06 – Integra 3**

This audit was requested by the Director of Finance to ensure that appropriate controls were in place prior to the implementation of Integra 3's electronic purchasing procedures.

Integra is the main accounting system of the Council and this update to the system enables on-line ordering to be implemented.

The objective of the audit was to ensure that there are sufficient internal controls and evidence to demonstrate that the security and purchasing procedures are adequate to give reassurance to management.

In the opinion of the Auditor, the Controls Assurance level is Substantial.

There were two High priority recommendations made. Firstly it was recommended that upon implementation individual users were set up rather than groups so that an adequate audit trail was in place. In addition it was recommended that a adequate separation of duty was introduced to prevent a requisitioner authorising their own order.

Both of these recommendations were accepted and have been addressed.

### **Report No 49- 2005/06 – Planning Policy**

The scope of the audit was to ensure that there are adequate procedures exist in order to meet the relevant aims and objectives of the Planning Policy Best Value Performance Plan.

In the opinion of the Auditor, the Controls Assurance level is High.

There were no high priority recommendations arising from this audit.

### **Report No 50- 2005/06 – VF and SAFE Schemes**

The scope of the audit was to ensure that adequate procedures exist to meet the requirements of the Verification Framework (VF) and Security Against Fraud and Error (SAFE) schemes and that sufficient evidence is recorded to demonstrate compliance.

In the opinion of the Auditor, the Controls Assurance level is High.

No high priority recommendations were made as a result of this audit.

### **Report No 51- 2005/06 – Building Control**

The audit brief was to audit the controls relating to Building Control, update the system notes and to follow up any recommendations from the previous audit.

In the opinion of the Auditor, the Controls Assurance level is Substantial.

No high priority recommendations were made as a result of this audit.

### **Report No 52- 2005/06 – VAT**

The audit brief, appendix A was issued by the Principal Internal Auditor and was to ensure that the monthly VAT return is completed accurately and is supported by the appropriate documentation. In addition, the monitoring arrangements for partial exemption were examined.

When commenting on the brief, the Chief Accountant and the Exchequer Services Manager suggested that the effectiveness of Value Added Tax Management should be tested.

In the opinion of the Auditor, the Controls Assurance level is High.

There was one high priority recommendation. This recommended that the Exchequer Services Manager (ESM) should be advised whenever a scheme with VAT implications is proposed. This is intended to ensure that the ESM can consider the overall effect of major projects on the partial exemption calculation.

The recommendation was accepted and Financial Services staff has been briefed through the Financial Services Management Team to ensure that the ESM is made aware of major projects.