

## 2009/10 Audits to date

### Report No 1- 2009/10 – Tonbridge Pool Cash up

In the opinion of the auditor the control assurance level is **High**

The audit of the Tonbridge Pool and Games Hut was carried out without a brief being issued to the Service as the audit involved a unannounced cash up to be carried out.

There were no control weaknesses found during this audit.

### Report No 2- 2009/10 – Travel Claims

In the opinion of the auditor the control assurance level is **Substantial**

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

The claims were checked for overnight mileage and home to office mileage. A total of six claims were found by the auditor in which one claim month and the following month had large variances between readings. Authorising Officers signing the claim forms should ensure that the mileage from one month to the next does not jump substantially.

**R1 All authorising officers should be reminded to check claim forms thoroughly before authorising payment. (Priority – Medium. Responsible Officer – Director of Finance).**

All claims were checked to ensure that home to office mileage had been deducted where appropriate. In all cases this was found to have been actioned. All claims were also found to have been certified by chief or authorising officers.

Following this, the Auditor checked that significant points have been plotted on the claim forms identifying the routes and journeys taken. Very few gave adequate details and as such all staff should be reminded to include specific routes instead of simply stating start and finish points.

**R2 Staff should be reminded of the importance of the inclusion of routes taken on the claim form in order for authorising officers to assess the journeys distances for reasonableness. (Priority – Medium. Responsible Officer – Director of Finance).**

The Auditor contacted the Administration Officers from all services in order to obtain the documentation to ensure that business insurance is in place for all

officers incurring mileage on the Council's behalf. A total of 28 out of 183 staff were found to have not provided the Council with an up to date policy. This equates to 15%. This is obviously not acceptable and no member of staff should be allowed to use their vehicle for business purposes unless suitable insurance is shown prior to the journey.

**R3 Chief Officers must ensure that all staff have the relevant insurance cover prior to carrying out any mileage on the Council's behalf. (Priority – High. Responsible Officers – All Chief Officers).**

### **Report No 3- 2009/10 – Larkfield Leisure Centre Cash Up**

In the opinion of the auditor the control assurance level is **Substantial**

The audit of the Larkfield Leisure Centre (LLC) was carried out without a brief being issued as it included a surprise cash up. This surprise cash up was carried out on 26 March 2009 to test the controls relating to cashing up, lost property and catering concession payments.

The Auditors gained access to the day safe and to the lost/found property logs. The contents were checked against the logs and most were found against the logs. It should be stated that a debit card was found within the safe. As per the guidelines held by LLC all debit and credit cards should be destroyed after 48 hours of being found. This card was not found on the logs and the duty manager would have been informed if it had been found on that day. The card was therefore destroyed in the auditor's presence.

**R1 Ensure that any debit/credit cards are destroyed after 48 hours of being found. (Priority – Medium. Responsible Officer – General Manager).**

**R2 Ensure that details of all found property items are recorded within the logs. (Priority – Low. Responsible Officer – General Manager).**

### **Report No 4- 2009/10 – Penalty Charge Notices**

In the opinion of the auditor the control assurance level is **Substantial**

The audit brief was to audit the controls relating to penalty charge notices (PCN's), update the system notes and to follow up any recommendations from the previous audit.

During the previous audit it was established that daily reconciliations between the Gateway system and Integra were not being carried out. Although daily reconciliations would be time consuming ad hoc checks should be made to ensure that the two systems agree.

**R1 Ensure that at least quarterly reconciliations are carried out between Integra and the parking Gateway system. (Medium – Parking & Office Manager).**

The Parking & Office Manager has produced a number of procedure notes which are held on the share drive. The South East Parking Managers Group has also issued guidance for the enforcement and cancellation of PCN's which has been issued to staff. Upon examination of these procedure notes some are dated 2003 and 2004. The Parking Manager is aware that many need to be reviewed and new ones drafted and is endeavouring to move this forward.

**R2 Ensure that all procedure notes are reviewed. (Low – Parking & Office Manager)**

The Gateway System contains a lot of data on PCN issues, time patrolled and areas patrolled etc, that can form part of regular reports and be used to in assisting the measurement of performance.

Reports were extracted from the Parking Gateway system by the Senior Auditor for each CEO of all PCN's issued during the month of April 2009. Data was obtained of the shift patterns during this month from the Senior CEO. This data was then imported into an excel spreadsheet and manipulated in order to establish the number of tickets issued and then a graph was produced showing the PCN's issued during each hour.

From this graph it is clear that there are very few PCN's issued at the beginning and the end of a day. However this graph does not reflect that the number of man hours on duty during these periods is significantly less than at other times during the day. The Parking & Office Manager was contacted to establish if any analysis was made of the performance of CEO's from which it was established that no monitoring is currently carried out although he is intending of moving towards it. He is aware that there is a measurable difference between the highest and lowest performers but there are a number of factors to consider before carrying out any comparisons. The number of hours on duty (sickness and annual leave), the time of day and week, the beats covered, non enforcement / non productive duties, training responsibilities are just some of the aspects that will contribute to the number of PCNs that a CEO might issue. Whilst everyone has been trained to carry out their duties in the same way there is scope and a certain amount of encouragement to use discretion in some aspects. They are working on developing clear written guidelines so that we are able to compare like with like. For instance they are required to enter all movements in their hand helds. When leaving a street some CEOs log out immediately whilst others log out when they enter the new location. This can affect the time recorded as being spent in a particular street or on travelling.

**R3 Ensure that the performance of CEO's is regularly monitored and statistical data is produced in order to ensure there is value for**

**money during certain times of the day. (High – Parking & Office Manager)**

## **Report No 5- 2009/10 – Bulky Refuse Collections**

In the opinion of the auditor the control assurance level is **Substantial**

The audit brief was to audit the controls relating to Bulky Refuse Collection, update the system notes and to follow up on any recommendations from the previous audit.

A report was extracted from the Contract Services Database of all bulky refuse requests that have been committed but not yet completed that are over 10 days old and examined.

Generally bulky refuse requests are dealt with within 5 to 10 working days, the collection date is agreed with the customer at the time of booking/payment. If bookings fall outside this time, it is usually with the residents consent or request.

There are few complaints regarding this element of the service. Occasionally, if request levels are particularly high, Veolia the contractor may be asked to provide additional resources so that timescales are met.

Within the database there are a number of reports that can be run, one of which is to identify all bulky refuse requests that are over 10 days old since they have been committed. Within the report there were a number of requests dating back to 2007. From discussions with the Waste Services Manager it was established that all items prior to September 2007 should be discounted as there were errors within the system before this date and therefore are not relevant. The Waste Services Manager also mentioned that he is considering having these items archived so that the information is still available but do not appear on the reports.

From examining the report excluding the data prior to September 2007 and recent requests there are 13 bulky refuse requests that are 10 days old. Upon looking at each one in detail on the system there is no reason as to why these requests have not been closed. Payment has been made for 6 of these whilst the other 7 are in receipt of benefit therefore no fee was payable. Further investigation needs to be made with regards to these 13 requests so that the requests can be either actioned or closed.

**R1 Consider archiving the obsolete bulky refuse information on the Contract Services Database. (Low – Waste Services Manager)**

**R2 Investigate the 13 bulky refuse requests that appear on the pending report which are over 10 days old. (Low – Waste Services Manager)**

There seems to be some inconsistency as to the comments that are made on the system therefore it is suggested that the comments box should always be used to record that in all cases proof of benefit has been checked. It should be noted that a new system is due to be developed in the future and it is hoped that tick boxes may be introduced to record that proof of benefit has been checked.

**R3 Ensure that a note is made in the comment box on the system that a check of proof of benefit has been made. (Low – Waste Services Manager)**

## **Report No 6- 2009/10 – DIPS**

In the opinion of the auditor the control assurance level is **Substantial**

The audit brief was to audit the controls relating to the Document Image Processing System (DIPS) for Revenues and Benefits, update the system notes and to follow up any recommendations from the previous audit.

It has been the practice that all post is scanned onto IDOX, however it has recently come to light that the Council Tax single person discount review forms are not routinely scanned due to a lack of resources. They are kept in bundles in no particular order and dealt with manually. Discussions with the Principal Revenue Officer confirmed this and an interim solution of at least scanning them each day to ensure they are held electronically was agreed.

**R1 All of the latest SPD forms should be scanned and indexed when resources allow this. (Medium Priority – Responsible Officer – Principal Revenue Officer)**

During the audit the volumes of documents to be scanned was assessed. Without the SPD review forms the volumes analysed were 100 documents per day for Revenues and around 400 documents per day for Benefits. The scanners can scan 30 documents per minute. As the procedures for scanning have been in place for some time now then they should be reviewed. One area that could be considered is the possibility of Benefits staff scanning all documents enabling time to be freed up for the indexing process.

**R2 The procedures for scanning should be reviewed to see if greater efficiency can be achieved. (Medium Priority – Responsible Officer – Revenue and Benefits Manager/Principal Revenue Officer/Principal Benefit Officer)**

For Benefits the scanned documents are retained and stored in batches for each day which contain smaller batches of approximately 100 and for three months in locked cabinets, the overflow which is usually the latest months worth of documents are held in a different cabinet that is, at the moment, not able to be locked. An email has been sent to the Principal Benefits Officer

with a web address for a company able to get hold of cabinet keys. Once a months worth of documents become three months old they are disposed of at the end of the month as per the Revenue and Benefits Document and Scanned Image Retention Policy by requesting that the caretaker collect and dispose as confidential waste.

The Revenues scanned documents are smaller batches that are kept in a box in a secure cupboard until the box is full, this is then transferred to a locked storage area where they stay for at least 3 months until they are disposed of as above as confidential waste. A check of the storage area showed that currently there are batches from 24 December 2008.

**R3 A key should be obtained for the Benefit's cabinet to ensure that the documents are held securely. (Medium Priority – Responsible Officer Principal Benefits Officer)**

**R4 As per the Retention Policy Revenues should ensure that the any items that are scanned are held for three months and then destroyed as soon as possible. For example as at June 2009 you can dispose of December, January and February. (Medium Priority – Responsible Officer - Principal Revenue Officer)**

The Post, Scanning and Indexing procedure notes for Benefits were obtained and found to be adequate however they have not been dated and therefore it could not be ascertained when they had been reviewed. The Revenues procedures and a copy of the IDOX training procedures manual were obtained which were very detailed and could be easily followed, however none of these specify what should be scanned.

**R5 The Benefits Post, Scanning and Indexing procedures should be dated and both sets of procedures should make it clear what should be scanned. (Low Priority – Responsible Officer – Principal Benefits Officer/Principal Revenues Officer)**

## **Report No 7- 2009/10 – Part Timers Annual Leave**

In the opinion of the auditor the control assurance level is **Substantial**

An audit brief was not issued on this occasion as each part time employees annual leave entitlement was checked to ensure that they had been issued with the correct annual entitlement for 2009/10.

From the calculations, the majority of part timer's annual leave has been calculated correctly. A recommendation has however been made for Chief Officers to rectify the leave of those staff who have been found to have a difference between the leave on their leave card and the auditors calculation. Chief Officers will be passed the names of those staff with a difference under separate cover.

**R1 Where differences have been found, Chief Officers to ensure that the difference is checked and leave is rectified as appropriate. (Priority – Medium. Responsible Officers – Chief Officers as appropriate).**

## **Report No 8- 2009/10 – Angel Centre Cash Up**

In the opinion of the auditor the control assurance level is **Substantial**

An audit brief was not issued to the Service as the audit was unannounced cash up.

During the previous audit carried out there was one recommendation made regarding changing the key pad to the safe room and ensure that the code is changed on a regular basis.

From discussions with the General Manager it was established that a new code pad needs to be purchased when time permits due to staff shortages at the moment although a new key lock has been fitted to the immediate door to the safe room.

**R1 Ensure that a new key pad is purchased for the safe room and ensure that the code is changed on a regular basis. (High – General Manager)**

The auditors obtained access to the safes and checked the money to ensure that the £570 petty cash limit and the £500 float was correct.

The float limit of £500 was confirmed however there was a discrepancy with the petty cash of £1.42. The general Manager said she would look into this to identify the discrepancy.

**R2 Ensure that the petty cash is reconciled and agreed to identify the discrepancy of £1.42. (Low – General Manager)**

At the request of the auditor a till at the reception was cashed up as it would normally be done and the procedures were observed. Although the sums cashed up agreed with the system totals the till was cashed up in the main reception area in full view of the public. Previously when cash up audits have been carried out and the procedure observed the cash up has always been carried out in the back office behind the reception area. From discussions with staff it was established that those procedures have changed as when a receptionist was cashing up in the back office it was felt that there could be too many members of staff around the cash. However staff need to be reminded of the fact that the cash is solely their responsibility whilst in their possession and all cashing up procedures must not be carried out in full view of the public in the reception area.

- R3 Ensure that staff are reminded of the fact that all cash is their responsibility whilst it is their possession. (High – General Manager)**
- R4 Ensure that all cashing up procedures are carried out away from full view of the public. (High – General Manager)**

### **Report No 9- 2009/10 – Car Loans/Leases/Allowances**

This audit is yet to be finalised and will be reported on in the next update committee report.

### **Report No 10-2009/10 – IT Procurement**

In the opinion of the auditor the control assurance level is **substantial**.

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

The IT strategy does not specifically mention anything about procurement however there is a Procurement Strategy.

- R1 It is suggested that the ICT Strategy contains a reference to the Procurement Strategy. (Low Priority – IT Manager)**

The Helpdesk Support Officer that deals with day to day procurement for IT has an informal list of sales contacts and would contact a number of them to obtain quotes.

- R2 Ensure that the list of sales contacts is periodically updated to ensure that only those on the list are justified to be on there. (Low Priority – IT Manager)**

There is no actual software inventory however official licences and original software are held securely in a safe and the IT Technical Support Team have a file of licence numbers. In addition Landesk software provides and auditing tool for software on P.C's.

- R3 Establish whether a central software inventory would be a useful tool. (Low Priority – IT Manager)**

All items upon delivery are marked with a unique identity number which was confirmed for the sample of items. Security marking does not appear to be happening. Each item had been correctly recorded on the inventory. It was confirmed with staff that each item is checked and agreed to the order as soon as it is received and a PAT Test Request Sheet completed with all



relevant details which are then input to the IT Inventory. A check of the un-commissioned report to the PAT Test Request Sheets revealed that there is a back log of these to be input and as at 10<sup>th</sup> July there were items from 17<sup>th</sup> June outstanding.

**R4 All valuable equipment should be security marked e.g. with an indelible pen. (Low Priority – IT Manager)**

**R5 Items should be updated onto the IT inventory promptly e.g. within a week of being received where possible. (Medium Priority – IT Manager)**

The IT risk registers are split into two, one for Application Development and Support and one for Technical Support. They both contain the relevant performance plan objectives. The Application Development and Support have a number of improvement actions listed also. There were no more significant areas identified during the audit. Following discussions with the Insurance Officer it appears that the Business Continuity Plan items have not been correctly represented and he is going to email the IT Manager to let him know.

**R6 Ensure that the risk registers are amended to include the items from the Business Continuity Plans in the correct format. (Low Priority – IT Manager)**

## **Report No 11-2009/10 – CCTV Security Services**

In the opinion of the auditor the control assurance level is **High**

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

There was no control weaknesses found during this audit.

## **Report No 12-2009/10 – Benefit Fraud Investigations**

In the opinion of the auditor the control assurance level is **Limited**

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

With regards to fraud staff there should be a signed code of conduct for each investigator which includes a declarations of interest section. The Code of Conduct makes reference to investigators being in receipt of benefit, if they are a landlord or have any criminal convictions. The Code also makes reference to the disciplinary procedures that will be carried out should the

code of conduct be breached. Upon examination of personal files there was only one fraud investigator who had signed a code of conduct.

**R1 Ensure that for all staff within the Fraud Section and the CIA sign a declaration of interest/code of conduct, are reminded annually of the declaration requirements and file in the Finance personal files. (High – SBI)**

With regards to benefits staff there are no training records kept. However following a recent audit on the Housing Benefit Section a recommendation has already been made regarding setting up training records for all members of staff. (Report No. 36 2008/09 R1). From discussions with the PBO these are in the process of being set up. It was also established that the benefits staff have not received fraud awareness training for some time.

With regards to fraud staff training records are also not held. All fraud staff are fully qualified or studying towards a qualification.

As already established there are no training records for benefits or fraud staff however as part of the annual staff appraisal process there is a training and development section which evaluates training that has been received in the past year and identifies any training requirements for the coming year.

**R2 Ensure that all benefits staff are given fraud awareness training. (High – SBI)**

**R3 Ensure that front line staff are given fraud awareness training. (medium – SBI)**

**R4 Ensure that a training record for fraud staff is set up to show the dates and subjects of training, attendance at seminars etc for evidence and monitoring purposes. (Low – SBI)**

There are procedure notes for dealing with correspondence that has been returned through the royal mail however these are slightly out of date and need updating. Any correspondence sent out by the benefits and fraud section is in special 'Do Not Redirect' envelopes. Such post will not be included in the Royal mail redirection scheme but will be returned to the Council if the addressee has asked the Royal Mail to redirect mail or if the mail is undeliverable. A letter was received from the Royal Mail stating that the envelope design was approved by them.

**R5 Ensure that the procedure notes relating to the Do Not Redirect scheme are updated. (Medium - PBO)**

All benefit employees are locals of the area and are aware of the geographical area. Available to all staff through the Intranet are guidance and procedure with regards to External visits and lone working. There is also a Potential Violent Persons (PVP) Register which is also available to nominated staff which includes benefit and fraud staff. However it was identified that Office

Procedure No.51 External Visits makes no reference to the PVP Register nor does the EHHS Code of Practice and Guides extract on Violence at Work and Lone Working. Although both documents state that a persons file should be checked before a visit is made to them to identify any potential hazards reference should also be made to the PVP Register.

**R6 Ensure that the Office Procedure No.51 – External Visits is amended to include reference to the PVP Register. (Medium - Director of Finance).**

**R7 Ensure that the Health & Safety on Line Manual Code of Practice is amended to include reference to the PVP Register. (Medium - Health & Safety Officer)**

There are clear procedures as regards referrals and case opening procedures although these are slightly out of date and require updating. An assessment is also completed for each referral which is given a probability of a sanction as low, medium and high. Priority is generally given to medium to high risk cases.

**R8 Ensure that the Referrals & case Opening Procedures are updated. (Medium - SBI)**

From discussions with the Senior Benefits Officer (SBI) it was established that although the HBMS send data matches on a monthly basis for this financial year no work has been carried out, therefore the last completed month is March 2009. This is due to other work pressures such as the increase of the number of housing benefit claims received over the past few months. However as there are now three months outstanding when the data matches are examined there could potentially be an influx of fraud referrals which would affect the workload of the fraud section. In addition all the while the HBMS cases are not being investigated potential over payments are accruing. There are no longer set days in which the data matches are to be investigated by however generally they should be turned around within two months. However as there has not been any work carried out on the data matches for the current financial it was not felt useful to use the previous financial years data.

Upon examination of the results relating to March 2009 there were only two cases whereby a significant overpayment had been identified, one of which had been issued with a debtor account and the other has been referred to the fraud section and is pending an investigation.

The outcomes of both of these cases were recorded on Iworld.

**R9 Ensure that the data received from the HBMS is investigated on a regular basis. (High – Principal Benefits Officer(PBO))**

Upon examination of a sample of fraud cases it was established that the course of action taken has not be in accordance with the current Housing & Council Tax Benefit Prosecution Policy. The current policy was approved in

2003 however it is out of date and from discussions with the SBI it was established that he has not been working to this policy as the monetary restraints are not realistic within the policy. From further discussions with the CIA it was established that a new Policy was presented to Management Team in 2007 however it was rejected as the Council was to draw up a Council wide Prosecution Policy, this has still not been done.

As part of the partnership working arrangements a review of the Benefit Anti-Fraud Policy was undertaken in order to standardise working practices. As part of this review discussions were held with the new Chief Solicitor who agreed that a separate Prosecution Policy should exist for Benefit Fraud Investigations. As a result the Prosecution Policy has now been reviewed and is included within the Housing & Council Tax Benefit Anti Fraud Policy. This revision has been agreed by Management Team and will be presented to Policy Overview Committee in September 2009.

**R10 Ensure that the Housing & Council Tax Benefit Prosecution Policy is reviewed, updated and approved accordingly. (High – CIA)**

It is the responsibility of the SBI to enter the sanctions on the benefits system. Of the five cases examined a record of the caution had not been made on two cases. The SBI has now corrected this and from discussions he mentioned that this error would have been identified during July as he runs quarterly reports from the benefits system to check against the fraud records.

**R11 Ensure that a note is made on the benefits system of the sanctions made. (Medium – SBI)**

Previously it was the responsibility of the Exchequer Services section to raise the debt for admin penalties but this is now the responsibility of the benefits section.

Upon examination of the two admin penalties this current financial year one should have been raised 10/04/09 but was not raised until 22/07/09 and the other should have been raised 22/07/09 but has not yet been raised.

Following discussions with the CIA and SBI it was suggested that a way forward to enable admin penalties to be raised promptly could be to issue the claimant with a debtor invoice when the admin penalty is issued to the claimant. This would ensure that the debt is raised immediately.

**R12 Consider and implement a system whereby the debt relating to an admin penalty is raised promptly. (High – SBI)**

## **Report No 13-2009/10 – Cemeteries and Churchyards**

In the opinion of the auditor the control assurance level is **High**

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

There were no control weaknesses found during this audit.

## **Report No 14-2009/10 – Season Tickets & Parking Permits**

This audit is yet to be finalised and will be reported on in the next update committee report.

## **Report No 15-2009/10 – Recruitment**

In the opinion of the auditor the control assurance level is **Substantial**

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

A list new starters for the current financial year since April 2009 was obtained from the payroll section and checked for to ensure that two suitable references had been obtained for each. As per the Recruitment and Selection Policy Procedure and Guidance two references should be obtained. New employees may begin employment before these references have been obtained as their contract will state that their employment is subject to satisfactory references being obtained. From the sample only one query arose whereby for one member of staff one reference had been obtained from a neighbour and although a reference had been requested from a previous employer on 15/05/09 it had not yet been obtained. (217687).

### **R1 Ensure that a reference is chased and obtained for the member of staff 217687. (High – Senior Personnel Officer)**

It was established that references from previous employers of agency staff are not always requested as in some cases reliance can be put on the agency to have obtained references. It is suggested that for all agency staff employed, managers should ensure that agencies provide suitable references and where these are delayed managers should contact the agency and one previous employer of the temporary member of staff via telephone prior to employment beginning.

### **R2 Ensure that for all agency staff employed, a reference is obtained from the agency and a previous employer, either via telephone or in writing. (High – All Managers)**

## **Report No 16-2009/10 – Development Control**

This audit is yet to be finalised and will be reported on in the next update committee report.

## **Report No 17-2009/10 – Creditors Duplicate Payment Search**

In the opinion of the auditor the control assurance level is **Substantial**

There was no audit brief as the audit had the objective to identify whether three reported cases were isolated instances or whether there was a greater problem.

There were no additional duplicate payments found in the extracted documents. However, there were a considerable number of invoices that had been re-input because of BACS rejection etc that upon looking at Integra only it was not clear that this was the case.

If an invoice is re-input then Integra will not accept the same supplier reference number. In order to overcome this operatives will add an A or a full stop to the original reference. When looking at the raw data these look like duplicate payments. If the supplier invoice/reference number was annotated with the reason for re-submission such that reference 231 became 231BACSREJ this would make it clearer that there was a valid reason for re-submission.

**R1 All re-submitted invoices should be annotated with the reason for re-submission. (Medium - ESM)**

There were also a number of invoices found where the same supplier had carried out identical works at different locations. These could have been discounted at an early stage if a meaningful narrative had been input as part of setting up the payment.

**R2 All invoices for payment should have an adequate description of the payment entered. (High - All)**

Following the discovery of the original duplicate payments a request was sent to all Chief Officers asking them to remind appropriate staff that they should not overwrite the internal control of Integra by altering a supplier invoice/reference number if it is rejected.

There are instances where there will be bills such as water where the same account number will be quoted each quarter.

It is suggested that a protocol should be introduced whereby the account number for these payments should be input followed by the first date that the

bill relates to e.g. 01APR09 added as a suffix. By having a consistent approach the integrity of the system control can be relied on.

**R3 A protocol for entering recurring bills should be introduced. (High - ESM)**

### **Report No 18-2009/10 – Land Charges**

This audit is yet to be finalised and will be reported on in the next update committee report.

### **Report No 19-2009/10 – Partnerships**

This audit is yet to be finalised and will be reported on in the next update committee report.