

TONBRIDGE & MALLING BOROUGH COUNCIL

AUDIT COMMITTEE

24 January 2011

Report of the Chief Internal Auditor

Part 1- Public

Matters for Information

1 UPDATE ON AUDITS COMPLETED DURING 2010/11

This report informs Members on the outcomes of audits completed during 2010/11 that have not previously been reported to Members.

1.1 Introduction

1.1.1 Since the last Audit Committee there have been a further 11 audits that have been completed and final reports issued. As summary of these audits is attached. **[Annex 1]**

1.2 Outcomes of Audits

1.2.1 Of these reports the audit opinions given were 3 High, 6 Substantial and 2 Limited. There were no Minimal opinions given. For reference purposes the definitions of audit opinions are attached. **[Annex 2]**

1.2.2 The first audit that resulted in a minimal assurance opinion related to the collection of Court Costs. This procedure is where costs are awarded to the Council at legal proceedings. The auditor expected to see a system where all costs awarded and payments received were recorded and reconciled. A spreadsheet was set up after a previous audit to record these transactions but has since lapsed. There are no written procedures in place to ensure consistency and completeness of transactions.

1.2.3 It was also found that there are no procedures for dealing with cases where costs awarded do not get collected by the Courts.

1.2.4 The amounts involved will not have an impact on the accounts of the authority.

1.2.5 An investigation of some mileage claims completed by staff within the Building Control Section also resulted in a minimal assurance opinion being given.

1.2.6 Concerns were raised some claim sheets did not give sufficient detail of sites visited but just general locations.

1.2.7 In addition there were also concerns raised that the officers were not compliant with the Lone Working Policy of the Council.

1.2.8 Investigations of the claims concluded that there was no evidence of fraudulent claiming of mileage but there was a need to review the management of staff working on external inspections.

1.3 Legal Implications

1.3.1 None of the audits reported upon in this report identified any legal implications that need to be reported to Members.

1.4 Financial and Value for Money Considerations

1.4.1 All Internal Audits consider efficiency and effectiveness as part of the audit process. It is not considered that there are any matters raised within these audits that would have a material effect on the accounts of the Council.

1.5 Risk Assessment

1.5.1 The Internal Audit process is designed to perform testing of internal controls to ensure that they are satisfactory. Where it is considered that a control may be compromised or a risk is identified then the report will recommend improvements to reduce the risk.

1.6 Equality Impact Assessment

1.6.1 This is an information report only.

Background papers:

contact: David Buckley

Audit Reports

David Buckley
Chief Internal Auditor