








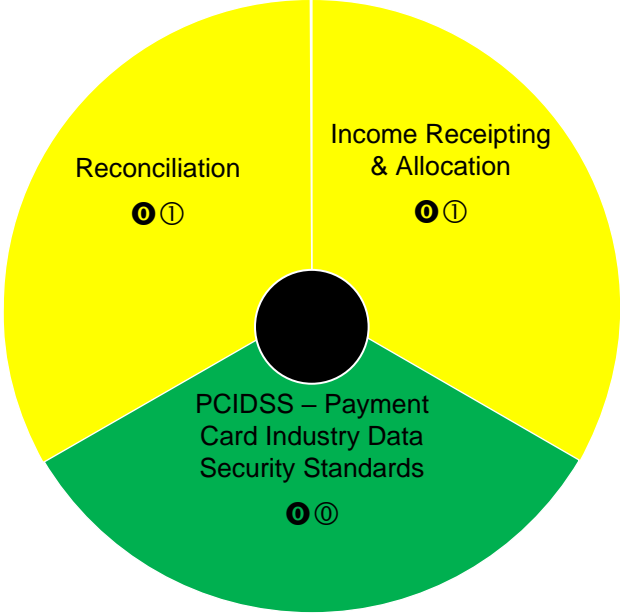






Income Receipting and Allocation (Cash & Banking) – 24_25.07

1. Executive Summary			
<div>Directorate: Corporate Services</div> <div>Audit Owner: Customer Services Supervisor</div> <div>Distribution List: Head of Finance, Directory of Corporate Services, Director of Finance, Rev-Ben (Deputy S151 Officer), Strategic Director of Finance, Commercialisation & Corporate Services (S151 Officer), Chief Executive</div>		<div><u>Overall Opinion</u></div> <div>MODERATE ASSURANCE </div>	<div><u>Number of issues relating to Control Design</u></div> <div><div> Critical</div><div> High</div><div> Medium</div><div> Low</div></div> <div><u>Number of issues relating to Controls Operating in Practice</u></div> <div><div> Critical</div><div> High</div><div> Medium</div><div> Low</div></div>
<div>Scope of the Review/ Limitations:</div>	The scope of this audit is to review the effectiveness of controls in place to ensure income received is receipted and allocated accurately and in a timely manner		
<div>Overview</div> <div>Risks identified in the terms of reference are adequately managed.</div> <div>The Council has moved to cashless payments and the total card transactions were £9.8 million over a period of twelve months, with £87K (0.9%) in bank charges. Considering the Council's Economic Recovery Plan to support local businesses, no recommendation will be made to mitigate the cost. However, outlined below is a recommendation on monitoring card usage and bank charges and ensuring the availability of data analytics for management information and decision-making, as well as the review of comparative suppliers' rates.</div> <div>Critical and High Priority Findings</div> <div>No critical findings and High Priority Findings were identified</div> <div>Areas of good practice identified</div> <div>Reconciliation is an important control for accurate financial records and to uncover omissions and fraudulent transactions. It has been confirmed that reconciliations are being carried out on a regular basis.</div>	<div><div>Each of the objectives for this review are shown as segments of the wheel. The key to the colours on the wheel are as follows:</div><div><div> No / Low priority issues identified</div><div> Medium priority issues identified</div><div> High priority issues identified</div><div> Critical priority issues identified</div></div></div>		

Internal Audit Final Report 2024/2025

Payroll Overtime and Expenses – 24_25.10

2.Executive Summary

Directorate: Business Performance and People Audit Owner: Head of HR Distribution List: HR Advisor (Payroll Administration); Senior HR Advisor; Director of Business Performance and People (final report only); Chief Executive (final report only)	Overall Opinion SUBSTANTIAL ASSURANCE ●	Number of issues relating to Control Design 0 Critical 0 High 0 Medium 1 Low	Number of issues relating to Controls Operating in Practice 0 Critical 0 High 1 Medium 1 Low
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Scope of the Review/ Limitations:	The scope of this Audit involved review of high levels of overtime and analysis and testing of a sample of expenses claims to confirm validity of the claim and ensure council processes were followed. The review did not consider controls around recording and reconciliations between the Payroll and Main Accounting System or reporting.
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Overview

Reports provided during the Audit, covering the period from beginning of December 2023 to end of November 2024 showed total paid overtime, mileage and expenses ('out of pocket – blue form', subsistence and travel) of approximately £255,000, £45,700 and £13,000 respectively.

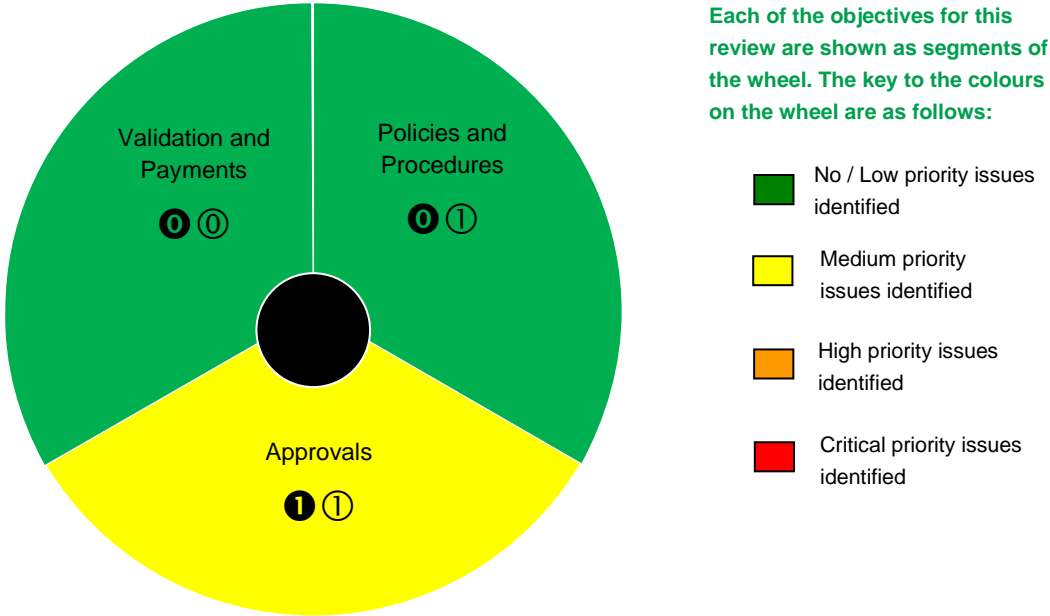
During the Audit it was noted that all overtime claims and 'out of pocket' expenses reviewed during testing had been checked by the HR Advisor (Payroll Administration). In addition, whilst mileage and travel expenses were not specifically checked by the HR Advisor (Payroll Administration), it was evident through discussions that the HR Advisor (Payroll Administration) reviewed elements of the claims, such as checking the amount paid for mileage correlated to the number of miles claimed and recorded on the System.

It was also found that the HR Advisor (Payroll Administration) was aware of, and able to answer, all queries raised during the Audit as well as providing evidence to support the payments made and details of any enquiries, she had made prior to the claims being paid.

In addition, details were provided evidencing spot checks of overtime and claims, undertaken by the Senior HR Advisor, prior to approval by the HR Manager for the payments to be processed.

Medium Priority Findings


1 medium priority finding was identified relating to approvals of mileage and travel expenses claims.



Internal Audit Report 2024/2025

Development Management (Planning Conditions) Ref 24_25.15

1.Executive Summary

Directorate: Planning - Development Management Audit Owner: Head of Development Management & Enforcement, Strategic Applications Team Leader, Business & Performance Manager Distribution List: Chief Executive, Strategic Director of Finance, Commercialisation & Corporate Services (S151 Officer), Strategic Director of Planning, Director of Business Performance & People		Overall Opinion MODERATE ASSURANCE 	Number of issues relating to Control Design 0 Critical 0 High 1 Medium 0 Low	Number of issues relating to Controls Operating in Practice 0 Critical 0 High 2 Medium 0 Low
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Scope of the Review/ Limitations:	The scope of this audit is to review the processes and procedures in place for the granting of planning permission to impose conditions, monitoring and discharging or modifying of planning conditions; and that management controls and procedural changes following the Ombudsman’s findings are in place. S106 obligations, Biodiversity Net Gain, Planning application validation and the IDOX System Contract was not included in this review.
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Overview

Risks identified in our Terms of Reference pertinent to the planning service are adequately managed, but areas of improvement are required in relation to:

- System access which may impact on operational compliance
- Extension of Time which may assist with maintaining quality of the planning system
- Data reconciliation between the tracker system and the IDOX (planning software)

We have also examined the procedures in place for complex schemes and confirmed that the 2013 control weaknesses identified by the Ombudsman are adequately managed.

Areas of good practice identified

There is evidence of procedural changes following the Ombudsman report, and there have been significant enhancements to roles and responsibilities, along with a reorganisation of the teams due to measures by MHCLG.

However, improvement in controls do not completely eradicate risks and judgements with merits may still be subject to challenge. Development impact on neighbouring properties is emotive and a cause of significant concern for many, which could potentially lead to objections against the planning application and subsequent complaints to the Ombudsman.

