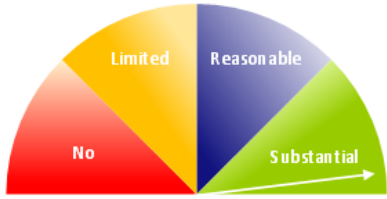The following are the Internal Audit reports, of each audit review finalised, since the last Committee update

Accounts Payable – Final Report – April 2024

Executive Summary

Assurance Opinion	Management Actions		Organisational Risk Assessment	Low
A sound system of governance, risk management and control exist, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Priority 1	0	Fraudulent, invalid, or late payments are made resulting in financial loss and / or reputational damage.	
	Priority 2	0		
	Priority 3	0		
	Total	0		

Key Conclusions

A New Supplier Form must be completed for all new suppliers. Once processed in Business World, a different Accounts Payable (AP) Officer checks the bank details, email address and CIS status are correctly input. The Accounts Payable/Receivable Team Leader (APRTL) does a final check of all new suppliers. This is all evidenced using a checklist.

All new suppliers' names and bank details are checked by AP against Publica's fraudulent checklist.

An Amendments Form must be completed for any changes to a supplier in Business World. All amendments are checked by AP with the supplier via the phone number on the account in Business World; this is recorded on the amendments form.

Once an amendment has been confirmed and made on the system, a different AP Officer checks it for accuracy. The APRTL does a final check to ensure the amendment is correct. The Fraudulent Checklist is checked for any amendments to name and bank account.

The APRTL monitors all amendments to suppliers in Business World using the AG58 report.

We received satisfactory responses to all our testing queries. Evidence was seen to support all new suppliers and supplier amendments had been processed in accordance with the processes outlined to us.

Audit Scope

Meetings were held with the Publica Accounts Payable and Receivable Team Leader (APRTL) and the Publica Accounts Payable and Receivable Coordinator (January 2024), and the creation, amendment and management of the creditor master file were discussed.

A random sample of new suppliers and supplier amendments (April 2023 – January 2024) were selected to ensure prescribed processes had been followed.

We also undertook some data analysis work to identify the number of transactions where purchase orders were used.

Other Relevant Information

The total number of new suppliers set up across all clients during the period reviewed was 427. The total number of amendments made to existing suppliers across all clients during the period reviewed were 190.

We found 72% of 3146 transactions processed on G4 client were not supported with a purchase order. Ordering goods and services via purchase orders aids budget monitoring and mitigates against overspends. Officers should be reminded to use purchase orders for all payments where appropriate to ensure they are adhering to best practice, and the transaction is legally protected by the terms and conditions of a purchase order.

Planning Validation – Final Report – April 2024

Audit Objective	To provide assurance planning applications are validated in accordance with legislation.

Executive Summary

Assurance Opinion	Management Actions		Organisational Risk Assessment	Low
A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Priority 1	0	Our audit work includes areas that we consider have a low organisational risk and potential impact.	
	Priority 2	0		
	Priority 3	0		
	Total	0		

Key Conclusions

Delays in validating an application could result in customer complaints or the refunding of planning fees if the application is not determined within the required timeframes. Therefore, an internal target of 10 working days has been set. We found that determining the actual days to process an application to validation is not recorded, but monitoring is undertaken to ensure applications are processed promptly. This helps manage customer expectations as well as caseloads.

Good progress has been made to the suggestions and observations identified in the 2022 Position Statement.
Validation checklists and service documentation have been reviewed and are up to date. Staff training is up to date. Comprehensive procedural guidance is in place allowing the team to validate applications across the 3 Publica partner councils.
Testing identified some administrative matters; additional check process has been introduced to ensure these are addressed promptly.

Audit Scope

Control areas reviewed included:
- Planning validation process/procedures to include service documentation.
- Performance monitoring and reporting arrangements.
- Staff training
- Progress on observations/areas for consideration identified in the 2022 Position Statement

The test period was April 2023 – February 2024. Data analysis was undertaken to identify trends/anomalies.

Discussions were held with officers involved with the planning validation process, and evidence sought to support statements made.

Other Relevant Information

We noted some Validation Checklists included website links to download bio-diversity documentation, but all 3 Publica partner councils' websites were listed. Whilst the documentation may be identical for each council, it may be prudent to consider sovereignty matters especially in the current circumstances.

Data analysis identified the Council received 1,041 FUL planning applications during the test period, of these 985 were validated. The remaining 56 were either withdrawn by the applicant or returned due to insufficient information or lack of the correct fee being submitted.