

APPENDIX 2 – High Priority Recommendations

2018-19 Internal Audit Interim Report Audit Committee – 31st January 2019

Introduction

This appendix summarises high priority recommendations arising in 2018-19 from audit reviews that attracted a ‘no’ or ‘limited’ assurance rating since our last update to Committee in October 2018. It provides Members with an overview of recommendations made in areas where control weaknesses have been identified that have constituted high risk to specific service objectives.

Satisfactory management responses to audit recommendations have been obtained. Follow up reviews will be conducted to assess the level of implementation of audit recommendations.

Reference	Audit Title
ER18-4	E&R Overtime (E&R)
Seven high priority recommendations were raised relating to: <ol style="list-style-type: none">1. Employee database system,2. Budgetary control,3. Attendance records,4. Pre and post authorisation of overtime,5. Overtime and salary enhancements,6. Drugs and alcohol policy,7. Agency staff arrangements.	

Reference	Audit Title
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HASS18-6

VSO - Hilldrop Area Community Association

Two high priority recommendations were raised relating to:

- Insurance cover,
- Income recording and debt management.

APPENDIX ENDS