

APPENDIX 2 – Critical and High Priority Recommendations

2021-22 Internal Audit Interim Report

Audit Committee 31st January 2022

Introduction

This appendix summarises high priority recommendations arising from audit reviews since our last update to Committee in October 2021. It provides an overview of findings in areas where control weaknesses have been identified that present a high risk to specific service objectives.

Follow up reviews will be conducted to assess the level of implementation of audit recommendations.

Reference	Audit Title
AD21-2	Supplier Bank Amendments
	<ol style="list-style-type: none">1. The Supplier Maintenance team size may not be sufficient to fully carry out supplier verification tasks effectively;2. Under normal circumstances, sundry suppliers (one-off suppliers) do not have bank details verified. There is a lack of mitigating controls over volume or value of sundry supplier transactions;3. Instances were noted where the supplier verification process was not followed;4. Instances were noted where Head of Service approval was used as an alternative control to independent supplier verification despite being a weaker control;5. Instances were noted where independent verification of supplier email addresses was not sufficiently evidenced; and6. Instances were noted where suppliers were incorrectly identified as exempt from the independent verification of bank details process.

Reference	Audit Title
HOU20-5	Health and Safety – Asbestos – Governance, Management and Monitoring
<ol style="list-style-type: none"> 1. Information sharing arrangements for asbestos survey and inspection results in the Council’s schools were not clearly defined; 2. There is no single centralised system to log all asbestos information and records. There is not a defined process for reporting asbestos management information to support oversight; 3. A backlog of survey re-inspections was noted for the corporate estate, and management oversight of asbestos risk management is restricted by the limitations of the Council’s asbestos database; 4. There is no formalised process for informing external, non-asbestos related, building contractors of identified instances of asbestos across schools, corporate and housing properties; 5. There is no formalised process for the delivery and monitoring of staff training, including providing training attendance records to the central asbestos team. 	

APPENDIX ENDS