

## INTERNAL FINANCIAL CONTROL ACTION TABLE RESULTING FROM 2018-19 AUDITS

| Issue Identified by Internal Audit   | Action  | Date Completed |
|--|---|----------------|
| Further clarification of payment controls during the next major review of Financial Regulations, in order to maintain a consistent approach of compliance                    | Financial Regulations Revision considered by Policy & Resources on 11 <sup>th</sup> September. Approval sought from Council   |                |
| Continue to ensure that the approval of official waivers to Financial Regulations are justified and approved on limited occasions only                                       | To date in 2019-20 no official waivers<br>One requested in October 2019   | Ongoing        |
| Continue to review recurring contracts and the management of medium-term contractual arrangements  | Service Delivery Sub Committee established. One of the areas of focus is review of recurring contracts  |                |
| Monitor payroll procedures and processes, in order to safeguard compliance with HMRC and Pension requirements and review/reaffirm the terms of engagement of the Macebearer. | Payroll provider continuing to offer service, no issues arisen to date<br><br>Review of Macebearer terms of engagement carried out. To be considered by Council on 9 <sup>th</sup> October        |                |
| Continue to undertake appropriate due diligence in future service transfer developments and document existing arrangements in formal signed agreements                       | Negotiations with MCC re future service transfer arrangements stalled<br><br>Documentation for existing arrangements to be put in place following consideration by Service Delivery Sub Committee |                |
| Review and approve the levels of General and Earmarked Reserves as at 31st March 2019.   | Reviewed and approved June 2019   | June 2019      |

| Issues identified by External Audit   |  |         |
|---|--|---------|
| RFO Certification after approval by council   | Error made, will not be repeated. No action required   |         |
| To address internal auditor's recommendations   | Actions as above   | Ongoing |
| The Council have other committees in place but have not set any terms of reference including any delegation of authority for those committees | This has been addressed with the move to the new committee structure and approval of the scheme of delegation. Each Committee will approve their Terms of Reference. To date P&R and Environment Committee have approved ToR |         |