

Audit Title:	Golf Facilities Follow-Up				Date of Report:	October 2013	
Number of 'High Priority' Recommendations:	4	Current Audit Opinion:	2	Previous Audit Opinion:	3	Overall Evaluation (Risk):	Moderate

Key Recommendations

The key recommendations made as a result of the review are:

- A review should be conducted on the suppliers with high expenditure; this should be performed on a regular basis e.g. every 2 or 3 years, to ensure that they still provide the Council with the best value. All purchases of supplies above £5k should be carried out through competitive tendering and adherence to Contract Standing Orders, the Form C process and EU Procurement requirements, if applicable. Supporting documentation should be retained in order to evidence this.
- The budget year end projections should be reviewed and adjusted as necessary to give an accurate projection of the position at year end, based upon the performance to date.
- The use of the Clarity system for producing the management information needed to perform stock counts and sales reconciliations should be reviewed. If the system is found not to be capable of producing this information, or the decision is made not to utilise it in this way, a local method for performing these reconciliations should be introduced at Broome.
- The use of the Clarity system for the golf shop should be reviewed to determine whether the current processes will continue, or whether it will need to be managed in house. Management information produced for the catering provision should be shared with the Budget Manager.

Audit Title:	Highways Asset Management				Date of Report:	October 2013	
Number of 'High Priority' Recommendations:	3	Current Audit Opinion:	3	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	Of concern

Key Recommendations

The key recommendations made as a result of the review are:

- Highways and Transport and StreetSmart should agree a way forward and implement an appropriate governance arrangement. This should be encapsulated in a service level agreement.
- Guidance should be provided on the training and education needed by Highway Inspectors. Consideration to be given for Inspectors to take the City and Guilds 6033 qualification (Highways Inspection and Monitoring)
- That the non-Highways structure assets identified as not being appropriately managed, are added to the Highways asset register. This is to ensure they are regularly surveyed. The results of the surveys should be forwarded to the appropriate service area to take any necessary decisions over future action required, based on the results/recommendations arising from the survey.

Audit Title:	NFI matches				Date of Report:		October 2013	
Number of ‘High Priority’ Recommendations:	n/a	Current Audit Opinion:	n/a	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	n/a	
<p>The following NFI matches been completed since the last Committee meeting:</p> <ul style="list-style-type: none">Overpaid VAT – checks to possible VAT overpayments were made. No evidence of overpaid VAT was foundInsurance – matches to identify potential serial insurance claimants found that the Council had not had any of this type of fraudulent claim								

Audit Title:	Duplicate Payments				Date of Report:		October 2013	
Number of ‘High Priority’ Recommendations:	n/a	Current Audit Opinion:	n/a	Previous Audit Opinion:	n/a	Overall Evaluation (Risk):	n/a	
Internal Audit carried out a data matching exercise on three years’ worth of data from the Council’s Oracle database to identify potential duplicate payments. The review identified £22,274 worth of duplicate payments of which £13,100 has already now been recovered from suppliers. Internal Audit plan to carry out this data matching on a quarterly basis.								