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A meeting of **Corporate Governance & Audit Committee** will be held in the Committee Rooms, East Pallant House on **Monday 22 January 2024 at 2.00 pm**

MEMBERS: Mr R Bates (Chairman), Mr T O'Kelly (Vice-Chairman), Mr I Ballantyne, Mr J Brown, Mr M Chilton, Ms M Corfield, Mr F Hobbs and Mr T Johnson

SUPPLEMENT TO AGENDA

8 **Progress Report - Audit Plan for 2023/24** (Pages 1 - 2)

Background Paper – Online Only.

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Internal Audit Position Statement

HR Exam Fee Repayment Audit

**Lizzie Quiggan
Trainee Auditor
01/11/2023**

1 Introduction

- 1.1 A full Payroll audit, including Travel & Subsistence and HR areas, was completed in the 2022-2023 audit plan. An element of this was checking whether all training costs are recouped from leavers where necessary. This was identified as a high-risk exception giving limited assurance, with the action being that a follow-up was completed in the following audit plan 2023-2024.

2 Scope

- 2.1 A review of the data available to complete this single element of the payroll audit identified non-compliance of the use of General Ledger codes in recording these transactions on the CIVICA Financial System within the Council, and limited records by HR on payments of this nature. The HR records only commenced following the 2022-2023 audit, meaning that the data available to audit was limited. The scope for the search data was too large and too timely to complete at this time, compared to the monetary value of these transactions.

3 Outcome

- 3.1 In agreement with the Human Resources Manager, the audit will be deferred until the next audit plan 2024-2025 to enable service areas and the Income & Payments team to allocate these transactions to the correct Ledger Codes, and for HR to maintain full records for reconciliation in comparison.
- 3.2 The finance team has sent a communication via the internal intranet system regarding the correct Cost Classification Codes for these items to be recorded under, meaning that a clear search and reconciliation will be able to be completed once more transactions have been processed.
- 3.3 Communication was made with the HR team regarding the maintenance of their internal records relating to all these transactions going forward.
- 3.4 Communication was made with the Income & Payments team to make a final check on the Cost Classification Code allocation of these charges.
- 3.5 In the proposed audit plan of 2024-2025, the quantity and quality of data available, following all the above actions, will enable the audit to be completed.