

**Audits completed since the last Committee meeting (31<sup>st</sup> October 2022)**

<u>Audit title</u>	<u>Critical Risk</u>	<u>High Risk</u>	<u>Medium Risk</u>	<u>Low Risk</u>	<u>Total no of Exceptions</u>	<u>Overall Assurance level</u>	<u>Summary</u>
<b>Travel, Subsistence and Overtime</b>	0	0	2	3	5	<b>Reasonable Assurance</b>	<p>The 2 medium risk exceptions raised related to:</p> <ul style="list-style-type: none"> <li>- Mileage claims that could not be assessed for reasonableness still being authorised</li> <li>- Staff not recording/not fully recording in their Outlook calendars the details of the visits they are making</li> </ul> <p>The 3 low risk exceptions raised related to:</p> <ul style="list-style-type: none"> <li>- An unauthorised overtime claim being paid</li> <li>- VAT being recorded incorrectly on a travel expenses claim and an unreadable fuel receipt being attached to a 'with fuel VAT receipts' mileage claim</li> <li>- Many employees not submitting time/expenses claims in a timely manner</li> </ul>
<b>Treasury Management</b>	0	0	0	1	1	<b>Assurance</b>	<p>The 1 low risk exception raised related to:</p> <ul style="list-style-type: none"> <li>- The re-awarded contract effective from the 1<sup>st</sup> July 2022 has not been actioned or signed.</li> </ul>