

**Audits completed since the last Committee meeting (9<sup>th</sup> January 2023)**

| <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>Debtors</b>     | 0                    | 0                | 1                  | 2               | 3                             | <b>Reasonable</b>              | <p>The Medium Risk exception raised related to:</p> <ul style="list-style-type: none"> <li>- The CIVICA Debtors user guide states that invoices should ALL be changed to 2 days after the current date, to allow for authorisation and overnight generation, otherwise the recovery route process will start to early compared to when the customer actually receives the invoice. Testing found that invoices were not forward dated in all cases.</li> </ul> <p>The two Low Risk exceptions raised related to:</p> <ul style="list-style-type: none"> <li>- 1 of the 20 (Periodic Invoice Master) PIMs tested was authorised by an officer with an approval limit below the PIMs value including VAT.</li> <li>- That reconciliations should be completed within 14 days after the month end and certified within 30 calendar days of the month, testing found that this is not happening in all cases.</li> </ul> |