

Corporate Finalised Audits July 2018 – Audit Scope Details

Corporate: Starters and Leavers – Moderate Assurance

1. The purpose of this Internal Audit was to obtain assurance that arrangements are in place in respect of the following:
 - Procedures to inform the starters and leavers process within the organisation;
 - Recording new employees' information on City People, verifying that information held on the system agrees with details held on personnel files;
 - Ensuring that salary payments made to new employees are in accordance with the terms agreed in their contracts;
 - Ensuring that information about employees leaving the organisation (including those retiring) are recorded on City People, and acted upon, soon after their leaving notice is received; and that leavers are not paid beyond their leaving date;
 - The interface between HR and Payroll to help ensure accuracy and efficiency of data transfer, data sharing, as well as, clarity around respective roles and responsibilities regarding starters and leavers; and
 - Processes in place to help ensure that employees leaving the City have repaid any outstanding sums owed by them.

Corporate: Medium Term Financial Planning – Substantial Assurance

2. The objectives of this Internal Audit review were to provide assurance that:
 - Responsibilities for the creation, review and sign off-of the City's medium term financial plan are clearly defined discharged effectively.
 - An informed medium term financial plan, which is aligned to key strategic objectives and priorities of the City, is in place to ensure that a comprehensive review of the City's financial position for the current and future years is undertaken.
 - Appropriate assumptions are made as part of the medium term financial planning process and these are clearly documented within the plan.
 - Efficiency savings are incorporated into the medium term financial plan and these savings are monitored on a regular basis.

Corporate: Business Travel – Moderate Assurance

3. The objectives of this Internal Audit review were to provide assurance that:
 - An up to date Business Travel Policy is in place and available to Members and Officers which clearly defines the processes to be followed including appropriate classes of travel and expenditure limits.
 - Members and Officers act in compliance with the City's Business Travel Scheme for claiming travel expenses.
 - Business travel is appropriately approved in line with the City's Business Travel Scheme and a segregation of duties is present in the process.

- Sufficient supporting evidence is retained to guarantee the integrity and accuracy of business travel arrangements.
- Value for money is obtained through the use of third party providers for the arrangement and booking of business travel.

Corporate: Sub £100K Tenders – **Moderate Assurance**

4. The objectives of this Internal Audit review were to:

- Obtain assurance that adequate arrangements were in place for ensuring that the City complies with the requirements of the Code in relation to procuring supplies & services of values between £10,000 and £100,000;
- Review the adequacy of the arrangements in place to ensure that quotations are fairly assessed and evaluated in determining the most economically advantageous quotations;
- Review the adequacy of the arrangements in place to prevent staff from circumventing the City's Code.