

**This report may be of interest to: Members of Scrutiny Commission**

## **INTERNAL AUDIT REPORTS**

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### **1. Purpose of Report**

- 1.1 To inform the Committee of reports finalised up to the end of February 2000 which have not previously been reported.

### **2. Summary**

- 2.1 Reports were received from Internal Audit on the following areas of the Environment Directorate:

Debt Recovery, Business Support Division

DSO Stores, Synergy

### **3. Recommendation**

- 3.1 That the recommendations and comments made in the Annex be noted.

#### 4. **Background**

4.1 The Contracts Committee, at its meeting on 20 November 1997, resolved that the following approaches be adopted for dealing with the Internal Audit Reports to members:

- (a) Executive summaries will be circulated to relevant Committee Chairs and Group Spokesperson
- (b) The Treasurer be given direct access to the Policy and Resources Committee at any time, to report on areas of concern; and
- (c) Summary reports to be made on a quarterly basis to the relevant Committee.

4.2 The attached **Annex** summarises the main policy issues raised by Internal Audit along with Head of Service comments. Full reports detailing all findings and recommendations are also available separately should further information be required.

#### 5. **Issues and Choices**

5.1 Internal audit found that the controls are operating effectively and all identified weaknesses have been investigated.

5.2 The recommendations have been accepted and will be incorporated into the procedures of the service areas wherever possible.

#### 6. **Implications**

6.1 Environmental

None.

6.2 Equalities

None.

6.3 Financial

The recommendations should ensure that income is complete, that expenditure is appropriate, and that the Council is obtaining value for money.

6.4 Legal

None.

6.5 Staff and Accommodation

None.

7. **Conclusions**

- 7.1 The reports concluded that these areas were operating effectively and efficiently and made some recommendations to help improve procedural and monitoring controls. The recommendations are being implemented as far as possible to help improve practices.

Background Papers:

Full Audit reports are available from Cathy Molloy on 254223 or Maureen Buller, Personal Assistant to the Strategic Director ( Environment ) on MK252507.

Internal Audit Report – Debt Recovery

Internal Audit Report – DSO Stores