Service	**Tree Maintenance**		
Date of Final Audit Report	14TH February 2020		
Audit Actions	6	Outstanding actions	4
Main issues	There is currently no final Strategy, Policy and Business Plan for the management and maintenance of the Council tree stock. At the time of audit testing there was a significant backlog of resident's tree work requests that had not been inputted into the Highways tree system called Mayrise. Each tree inspection and job order has to be manually inputted into Mayrise which can lead to significant delays in getting the right information at the right time for Highways trees. This report supports the use of tablets or laptops in the field in order to gain efficiencies and reduce operator errors in data input. The Trees section of the Council website encourages residents to Report a problem with a street tree. There is no prominent display on the web page highlighting the key criteria before making a request for tree work. Time spent responding to requests that do not meet key criteria can significantly impact on staff resources and budgets. A thorough due diligence may not have been completed in the previous procurement for trees maintenance in terms of testing the outcomes and prices against the market. This leads to an opportunity for lessons learned in the current procurement exercise for tree services. There is currently no overlay map showing tree hot spot areas in the borough with subsidence/clay soils against past insurance claims as a tool to inform the inspection regime and undertake preventative tree maintenance work. There appears to be an increase in insurance claims and complaints relating to the maintenance of trees.		

Service	**Payment Card Industry Data Security Standard**		
Date of Final Audit Report –	20 December 2019		
Audit actions	4	Outstanding actions	4
Main issues	Annual IT PSN Health Check was completed by Prism Infosec for the Council in August 2019 producing a report with 3 critically, 6 highly and 11 moderately risky findings. There was no documentary evidence to demonstrate that the Council conducts quarterly PCI DSS vulnerability scanning; There was no documentary evidence to demonstrate how Senior Management are monitoring the compliance programme.		

Service	**BACS/CHAPS**		
Date of Final Audit Report	12th December 2019		
Audit Actions	8	Outstanding Audit Actions	0
Main issues	Procedure notes for BACS and CHAPS were not comprehensive and were not up to date at the time of audit testing. There had been a significant increase in non-treasury CHAPS payments. Requests for CHAPS payments should be reviewed to ensure they can be justified and remain cost effective for the Council. Non Treasury CHAPS payments are checked by different teams but there is currently confusion as to the purpose of the checks and the roles and responsibilities of different teams in checking non treasury CHAPS payments. Audit testing found 7 out of 14 payments checked that the voucher request had not always been fully completed at the time of the payment being processed with missing details such as:		

Service	**BACS/CHAPS**
	- Vendor ID; - CHAPS Originator; - Date of invoice; - Date of request. The BACS Preparation/Transmission form is prepopulated with names of officers that can request and transmit a BACS payment request. A review of the names on the form found that several named officers are no longer working with the Council. Furthermore, two officers on the list were found to be officer that have the ability to process as well as authorise and submit BACS submissions. Some employees in IT Services have retained their access to the PayGate system but are no longer involved in the processing of BACS payments.

Service	**Perseid school**
Date of Final Audit Report	29 January 2020
Audit actions	20 Outstanding audit actions: 4
Main issues	The school did not have a three-year budget plan at the time of the audit and had no significant recovery plan for the deficit budget. Budget monitoring did not include commitment accounting which meant that not all expenditure was being taken into account. The school did not undertake IR35 checks when making payments for work done at the school. Access rights to the school financial system could not be verified by the school.

Limited Assurance reports issued in 2019/20   **Appendix B**

Service	**Procurement Card – Transfer System (Pay Pal)**		
Date of Final Audit Report	13 December 2019		
Audit Actions	4	Outstanding Audit Actions	4

Main issues.

Although it is detailed in the Procurement Card user guide that PayPal is excluded from Procurement card use, PayPal was found to be used by 32 cardholders in 2018/19 and by 10 cardholders in 2019/20 (April to June).

The use of PayPal for procurement card expenditure is not permitted by the authority as the statement name can be defined by the account holder and therefore, potentially differ to that of the actual payee.

Sample testing Paypal of transactions found that 2 out of 8 receipts did not state the supplier's details.

Although the Procurement Card transaction log requires key information to be completed, the log does not state that PayPal transactions are not allowed. This should be reviewed and the log updated.

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