

INTERNAL AUDIT REPORT - TEMPORARY ACCOMMODATION 2022/23**1 INTRODUCTION**

- 1.1 This audit was carried out in line with the Internal Audit Plan 2022/23, and in full consultation with operational staff and management.
- 1.2 The scope of the audit is to determine the effectiveness of the internal control procedures within the Temporary Accommodation process, to ensure compliance with statutory requirements and departmental (internal) policies and procedures.
- 1.3 The audit involved confirming the current system with relevant staff and conducting 'walk through tests' where applicable, to ensure compliance.

2 AUDIT FINDINGS

- 2.1 Five weaknesses were identified, of these three was classified as High Risk and the remaining two were classified as a Medium Risk.
- 2.2 The areas involving the High Risk weakness were:
 - Multiple Temporary Accommodation Bed and Breakfast invoices were paid twice, due to being paid via ePurchasing and Cheque Request Forms.
 - **Agreed Action** - Ongoing recovery of Outstanding duplicate payments.
 - Bed and Breakfast invoices not recorded against department working documents.
Agreed Action – Review systems to ensure fit for purpose and ensure invoices are saved in case files.
 - VAT rates were incorrect and were not in line with VAT rates stipulated by UK Government.
Agreed Action – Staff to check invoices and correct VAT rate has been applied.
- 2.3 The areas involving the Medium Risk weakness were:
 - Departmental working documents - records were not clear, consistent, and complete.
Agreed Action – Review systems and procedures.
 - Inconsistencies were found between the records kept on the Abritas System compared to the working documents in the department.
Agreed Action – Review systems and procedures.

3 CONCLUSION

- 3.1 The Audit Report is produced on an exception basis; consequently, the only points made are where weaknesses have been identified. The samples chosen would not be able to cover every transaction or eventuality; therefore reliance is placed in part on the information and explanations provided by the appropriate officers.

4 INTERNAL CONTROL STANDARD GRADING

- 4.1 In accordance with the standard gradings, the systems examined indicate that the internal controls within the processing of Temporary Accommodation identified a number of control weaknesses. The grading is therefore assessed as '**Limited Assurance**'.