

ISLE OF ANGLESEY COUNTY COUNCIL

COMMITTEE:	AUDIT COMMITTEE
DATE:	11 DECEMBER 2013
TITLE OF REPORT:	PROGRESS REPORT ON INTERNAL AUDIT 01 APRIL 2013 – 30 NOVEMBER 2013
PURPOSE OF REPORT:	FOR INFORMATION
REPORT BY:	AUDIT MANAGER
ACTION:	N/A

1. INTRODUCTION

- 1.1 The Operational Plan for 2013-14 was presented to and accepted by the Audit Committee at its meeting held on 23 July 2013. The Plan was produced in consultation with the External Auditor, the Section 151 Officer and various meetings and communications with Heads of Service.
- 1.2 The following report summarises the work of the Internal Audit Section up to the 30 November 2013 and gives a summary for each of the final reports issued since the last Audit Committee.
- 1.3 Final reports which result in a 'Red Assurance' opinion will be subject to a Follow Up review which will include an audit opinion on the progress of management in implementing the recommendations categorised as High and Medium within the original final report. The results of the Follow Up review will be presented to the next Audit Committee.
- 1.4 There was one review in the period which resulted in a 'Red Assurance' opinion. Executive Summaries for 'Red Assurance' reports are provided as Appendices where applicable.
- 1.5 The Internal Audit Service uses a Risk Based approach wherever possible but may use System Based, Key Controls, Establishment or Advisory reviews if these approaches are more appropriate.
- 1.6 The individual final reports are available to members of this Committee, in confidence, on request to the Audit Manager.

2. REPORTS ISSUED SINCE LAST UPDATE REPORT

Listed below are the Final Internal Audit Reports issued since the last progress report to Committee along with a summary of the results of each review.

2.1.1 Creditors - RED

The Executive Summary for this report including the overall conclusion and key findings is attached to this report at Appendix B.

Opinion: An overall RED audit opinion resulted from the review with six High; eleven Medium and six Low category recommendations being made.

2.1.2 Main Accounting System – RED AMBER

An audit of Main Accounting System - CIVICA was undertaken as part of the approved internal audit periodic plan for 2013/14.

The review had been included in the annual audit plan for the purpose of internal and external audit assurance and that of senior management within Finance. The review is undertaken on an annual basis, and the previous review during 2012/13 resulted in (Green) assurance.

The FinanceLink system was replaced with a Civica ledger system in April 2013 and therefore this is the first review of the CIVICA application. A separate report of the implementation of the Civica system was issued during April 2013.

The main findings from this review feeding into the overall assurance level based on the evidence obtained during the review included:

- An audit trail exists for operations within the general ledger; however there is a lack of audit trail in place for the posting of interfaces due to the use of a generic user Id of 'CIVICA USER'.
- There was a lack of control over the restriction of access for the entering of specific types of journals and limits for the entry of journals;
- There was no check to supporting documents or requirement for the approval of journal entries prior to being entered into the system;
- There was a lack of formal written procedure and guidance covering the operation of the CIVICA system and surrounding controls to ensure that the Council's financial operations continue to operate effectively and securely within the new CIVICA financial system;
- There was a lack of control over the limits and exceptions of issuing manual cheques and for their recording on the Civica system.
- There was a lack of an audit trail maintained for all new users created and for amendments to access rights of existing users on the Civica system:
- Back up procedures and regular restore were in the process of review at the time of review. Back ups were not being maintained far enough off site to be within best practice.

Opinion: An overall RED/AMBER audit opinion resulted from the review with one High; six Medium and nine Low category recommendations being made.

2.1.3 Waste Management - GREEN

An audit of Waste Management was undertaken as part of the approved internal audit periodic plan for 2013/14. The authority has contracted out its residual and recycling collection services, together with its street cleansing function, to Verdant Group Plc (via Biffa) from 01 April 2007 for a period of 14 years. The service is provided currently to over 30,000 households on the island.

The contract fee is calculated on an annual basis based on the industry's indices released in September of each year and the charges applied specified on the contract pricing schedule. In 2012/13 the annual fixed charge paid was £1.77m and for 2013/14 is valued at £1.78m. Separate variable elements are also

payable under the contract based on the number of items / collections made. The value of variable invoices total paid in 2012/13 was £223k.

Opinion: An overall GREEN audit opinion resulted from the review with three Medium and one Low category recommendations being made.

2.1.4 NFI 2012 - GREEN/AMBER

An audit of 'National Fraud Initiative - Data Matching 2012' was undertaken as part of the approved internal audit periodic plan for 2012/13. The Council is required to take part in the NFI Data Matching process which for 2012 included the provision of personal data held in the following data sets: Payroll, Creditors Payment History and Standing Data, Housing Rent, Housing Benefit, Student Eligible for a Loan, Private Supported Care Home Residents, Transport Passes and Permits, Blue Badges, Insurance Claimants, Licenses – Market Trader, Taxi Driver, Personal Licences to sell alcohol and Right to Buy.

The Corporate Director of Finance or equivalent within Authorities is deemed the "responsible officer" for providing the data required for data matching and ensuring compliance with the Data Protection Act 1998 at the same time. For the 2012 exercise the designated Council "responsible officer" was the Head of Service – Finance. The Council's current "responsible officer" is the Head of Function (Resources).

The main findings from this review feeding into the overall assurance level based on the evidence obtained during the review included:

- Some of the Council's forms used for the purposes of collecting personal data do not fully comply with the requirements of the Code of Data Matching Practice by not including Fair Processing Notices informing data subjects that their data may be used for data matching purposes and for the prevention and detection of fraud.
- Some of the Council's forms used for the purposes of collecting personal data do not fully comply with the requirements of the Data Protection Act 1998 by not meeting the first principle of data protection which requires that all forms used for the gathering of personal data include reference to the Act itself and to the identity of the data controller; the purpose of, or purposes for which the data may be processed; and any further information which is necessary to enable the processing to be fair.
- The Council failed to meet the required deadline for the declaration confirming compliance with the fair processing notification requirements for NFI 2012.
- The Council failed to meet the required deadline for the uploading of its data sets to the secure NFI 2012 website.

Opinion: An overall GREEN/AMBER audit opinion resulted from the review with six Medium category recommendations being made.

2.1.5 Blue Badges - GREEN

The Blue Badge scheme is a national parking scheme for people with disabilities who travel either as drivers or passengers. The aim of the scheme is to help people with disabilities park near to where they are going.

Eligibility criteria apply to the issuing of Blue Badges. On the 1st April 2012 changes were made to the Blue Badge scheme where badges were available free of charge for those eligible. Establishments who care for people with disabilities can also apply for a Blue Badge, however a fee of £10.00 is payable for such issues from 1st April 2012. A Blue Badge is only valid for three years and thereafter a new application must be completed.

The Authority is not responsible for the printing or sending out of Blue Badges, this is carried out by Northgate Information Solutions on behalf of the Council again part of the revised National Scheme.

The Authority received funding from the Welsh Government amounting to £9 287 in relation to the scheme in the 2012/13 financial year of which, £7 595 was used to purchase Blue Badges and the remaining balance was spent on buying specialist IT equipment (scanner) to facilitate the processing of Blue Badges.

Welsh Government funding has since ceased and there is no funding available for 2013/14 or beyond. The Authority has allocated £9 550 within the 2013/14 budget for the issuing of Blue Badges.

The main finding from this review was that controls could be enhanced by providing a list to Traffic Officers of all non-returned blue badges known to have belonged to deceased blue badge holders to prevent any potential for their misuse.

Opinion: An overall GREEN audit opinion resulted from the review with one Medium and three Low category recommendations being made.

2.1.6 David Hughes Leisure Centre - GREEN

An audit of David Hughes Leisure Centre was undertaken as part of the approved internal audit periodic plan for 2013/14.

David Hughes Leisure Centre is one of four Council managed leisure centres situated on the Isle of Anglesey, providing sports, leisure and recreational facilities to the public. The total attendance figure for the Leisure Centre for the financial year 2012/13 is stated as 33,469.

Opinion: An overall GREEN audit opinion resulted from the review with two Medium and six Low category recommendations being made.

2.1.7 Counter Fraud Arrangements - ADVISORY

An audit of the Council's counter fraud Arrangements was undertaken to ascertain and record the processes currently in place and to identify gaps in the current counter fraud framework.

This review took the form of a self-assessment of Council's practice and procedure against the best practice contained in the Audit Commission's 'Protecting the Public Purse' Appendix 2 - checklist for those responsible for governance. This checklist was used as there is no equivalent available as yet from the Welsh Government.

The review identified some areas where current procedures and practices do not comply fully with the requirements of the relevant best practice from the Audit Commission's Protecting the Public Purse Appendix 2 "checklist for those responsible for governance."

The report was issued to the two officers with overall responsibility for Counter Fraud and Corruption Policy (Section 151 Officer and Monitoring Officer) for consideration as to the benefits and dis-benefits of amending the Council's counter fraud arrangements more in line with best practice and the risks of not doing so.

Opinion: This was an advisory review with no formal opinion.

2.1.8 Agency Payments - ADVISORY

Following a request from the Head of Function (Resources) a review of procedures in place for the determination of employment status of agency, sole traders and contractors was undertaken.

The main finding from this review was that responsibility for the determination of employment status was not formally designated to appropriately trained employees and was not taking place each relevant engagement.

This was an Advisory review and no formal audit opinion resulted.

2.1.9 Schools Follow Up Review – ‘Unsatisfactory Progress’

As part of the approved Internal Audit periodic plan for 2013/14 we have undertaken a review to follow up progress made by Anglesey County Council schools to implement previous High and Medium category internal audit recommendations.

The Auditor visited all the relevant schools and interviewed the Head Teachers responsible for the implementation of recommendations to determine the status of agreed actions. Where appropriate, audit testing has been completed to assess the level of compliance with this status and the controls in place.

Of the 75 recommendations considered in this review 2 were classified as ‘High’ and 73 as ‘Medium’ attention recommendations. Of the recommendations made our follow up found that 47% remained not implemented; 30% had been implemented; 19% were in the process of being implemented and 4% had been superseded. A total of 66% of recommendations, two thirds had not been fully implemented at the time of our review.

The review concluded therefore that the schools included in the review have made ‘unsatisfactory progress’ in implementing internal audit recommendations. Not responding positively and promptly to regulatory reports, including those from Internal Audit, increases the risk that control weaknesses continue.

2.1.10 Schools Thematic Review - ADVISORY

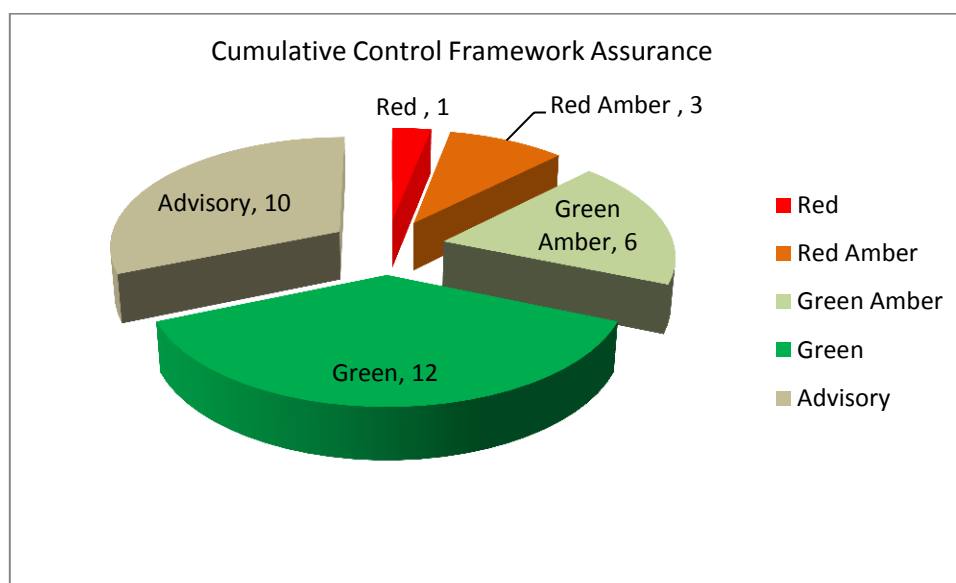
A thematic review of issues identified through Internal Audit work carried out at schools during 2012/13 and 2013/14 to date was issued to the Education Service. The review concluded that there was a lack of financial guidance and training provided for headteachers and staff with financial responsibilities. Recommendations to address this situation were included in the report.

2.1.11 Schools Key Controls Audit - Finance and Governance

A Final report from audit work at one school was completed in the period. The review resulted in a Green/Amber audit opinion. Recommendations to strengthen internal control weaknesses identified have been made with the relevant Headteacher concerned.

2.2 Summary of Outcomes of Reports Issued to Date – since the 01 April 2013 we have issued ten final reports from the Internal Audit Operational Plan 2012-13; twenty two from the 2013-14 plan and three referral reports. To date a total of thirty two final reports has been issued in 2013/14.

A summary of the grades given for the final reports issued is shown in the pie chart below. The summary of grades issued is as follows:



3 INTERNAL AUDIT FORWARD WORK PROGRAMME

Scheduled Review Title	Service Area	Current Status
VAT Procedures	Finance	Due December 2013
Grant Claim Processes	Finance	Due December 2013
Empty Homes Grants	Housing	Due December 2013
Payroll	Finance	Started November 2013
Sundry Debtors	Finance	Started November 2013
Council Tax	Finance	Started November 2013
National Non Domestic Rates	Finance	Started November 2013
Homelessness	Housing	Started November 2013
Cash Receipting	Finance	Started November 2013
Corporate Complaints Procedure	Corporate	Scheduled December 2013
Overtime & Flexi Time Arrangements	Corporate	To be arranged
Two school Audits (<i>Caergeliog and Bodorgan</i>)	Education	Started November 2013

4. REFERRALS

4.1 During the course of the year the Internal Audit Section is required to carry out work on matters which come to light during the programmed audit work, or matters which are brought to its attention by other Departments, or work which other Departments request the Internal Audit Section to carry out. Work may also

be requested by the External Auditor to provide information or to assist in the provision of information. Some of these referrals result in the issue of formal audit reports whilst others will be recorded in File Notes (e.g. where the allegation / information is found to be incorrect and therefore there is nothing to report, or the amount of work is not sufficient to warrant a full audit report or the matter is covered by an External Auditor's report).

- 4.2 A number of File Notes have been issued in the period to date in 2013/14. None of the work resulting in a File Note has identified any evidence of fraud or irregularity.
- 4.3 As reported at the last Audit Committee one referral from 2012/13 has been referred to the Police. The Internal Audit Team received a visit from two police officers in November 2013 following up details of the referral made. The Committee will be informed of the outcome of this case in due course.

5. RECOMMENDATION TRACKING

- 5.1 For reporting to this Committee only recommendations made since 01-04-2011 have been included in the recommendation tracking analysis.
- 5.2 The performance in implementing all recommendations in the period is below target with 53% of 'High' and 'Medium' recommendations having been recorded as implemented. The performance in relation to recommendations other than those in Education is 71% (Figures as at 22-11-13).
- 5.3 A graph showing the breakdown of recommendation implementation by Service is provided at Appendix A.

6. CURRENT AUDIT CONCERNS

- 6.1 These are concerns that have been identified from previous internal audit work that have not been addressed and those identified from work during this period.
- **Business Continuity** – Recommended actions to strengthen controls in this area have been collated from a number of assurance provider reports, including those of Internal Audit and have been included in a Corporate Information Management Action Plan.
 - **Risk Management** – The Council is in the process of developing its Risk Management Framework and embedding risk management in the organisation. The Corporate Risk Register is still in development and a regular reporting regime to be implemented.
 - **Information Management** – Internal Audit undertook three reviews in 2012-13 in the areas of Modern Records Management, Data Security and Business Continuity and reported significant weaknesses in these areas. The Information Commissioner's Office has also undertaken a review in this area and identified similar issues and control weaknesses. A programme Board had been established to implement the Action Plan from the Information Commission's report.
 - **Governance** - Issues relating to non-compliance with key corporate policy and procedure were identified again in 2012-13, for example in relation to corporate procurement. Review also found that there has been limited use of

the Council's system for electronic sign off of policies which records users as having read, understood and agreed to abide by policies. Without such record of sign off it is more difficult to show that the policies have been adequately disseminated to relevant staff. A report concerning these issues was issued in 2011-12, however a number of key recommendations remained unimplemented at the end of 2012-13.

- **Schools Recommendation Implementation** – There is a continuing issue with regards to schools implementing internal audit recommendations. These recommendations relate to financial and governance issues within schools which should be of concern to Head Teachers and to the Education Department.
- **Unimplemented High Category Recommendations** – High Category recommendations showing as status unimplemented are recorded in the following review areas:
 - **Data Security 1787.12/13** – issued: September 2012 – Report sponsor: – Head of Function – Legal and Administration – Issue: secure disposal of confidential waste; Current recorded status – included in Information Management Programme Board Action Plan.
 - **Modern Records Management 1808.12/13** – issued: October 2012 – Report sponsor: – the then Head of Leisure & Culture; Issues: - Need for a Modern records Management Policy and discontinuing use of Ysgol Y Graig; Current recorded status – included in Information Management Programme Board Action Plan.
 - **HR MyView 1866.13/14** – issued: July 2013 – Report Sponsors: HR Manager and Head of Function – Resources; Issue: lack of segregation of duties over some system areas between establishment and payroll; Current recorded status: Finance and HR are liaising on system administration and access groups on the Northgate system to provide an adequate separation between access to amend establishment records and access to amend payroll details.
 - **Corporate Procurement 1825.12/13** – Issued: December 2012 – Report Sponsor – the then Head of Service Finance - Issue: lack of an adequate framework; need to update Contract Procedure Rules (CPRs) and Financial Procedure Rules (FPRs); Need for training for all Authorised Signatories on new CPRs and FPRs; Current recorded status: - Procurement Team is working with other North Wales authorities on revised Contract Procedures Rules.
 - **Business Continuity 1812.12/13** – issued: September 2012: Report Sponsors: Head of Planning and ICT Manager; Issues: lack of an ICT Disaster Recovery Policy in line with ISO 27002 standards for Information Security and need for roles and responsibilities for Business Continuity to be defined; Current recorded status: There is a draft ICT DR Plan which is being integrated into the developing Business Continuity arrangements. A group has been set up to look formally at Business Continuity corporately.
 - **Subsistence Hotel Costs 1746.11/12**; Issued: September 2011; Report Sponsors: Head of Profession HR and Audit Manager; Issues: – Need to introduce revised Travel and Subsistence policy especially in relation to subsistence payments made via Creditors and by Corporate Procurement Card to those staff requiring P11Ds; Internal Audit to carry out review of compliance with revised policy after six months of its implementation;

Current recorded status: The Travel and Subsistence Policy update has been linked to Job Evaluation in terms of agreement with Unions and is now dependent upon the timescales for JE.

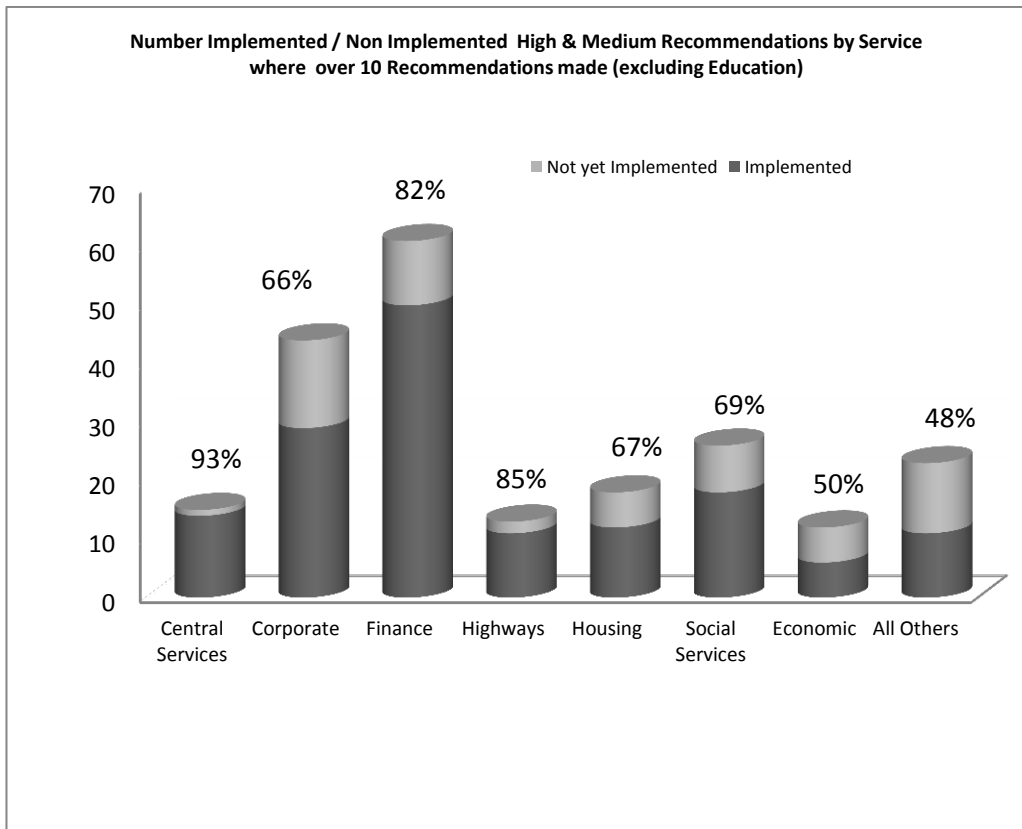
- **Direct Payments 1883.13/14:** Issued: July 2013 – Report Sponsor: Head of Service – Adult Services; Issues: Evidence of CRB checks to be provided for staff employed as carers by Service Users; Current recorded status: Following receipt of legal advice procedures have been amended to ensure that CRB checks are obtained where appropriate.
- **Corporate Policies – Thematic Review 1761.11/12:** Issued: January 2012; Report Sponsor: Chief Executive – subsequently delegated to Head of Policy; Issues: wide spread non compliance with key corporate policies identified by audit testing; need to create a list of key corporate policies, authors, revision dates etc.; Corporate and key Service policies should be added to the 4Policy system in order to provide evidence that target audience post holders have read, understood and agree to abide by relevant policies; Current recorded status: This process is still being developed within the Policy Unit.

**AUDIT MANAGER
03 DECEMBER 2013**

APPENDIX A

Recommendation Tracking Table –Non Education High & Medium Recommendations Created Since 01-04-2011 Progress Table: % implemented / non implemented of high and medium category recommendations by service where over 10 recommendations made But excluding Education; which total at the end of the period was **71%** of all such recommendations.

In our opinion therefore based on the self assessed data in the Progress Table above the Council has made **'adequate progress'** in the period in implementing High and Medium categorised Internal Audit recommendations.



EXECUTIVE SUMMARY OF RED ASSURANCE REPORTS

CREDITORS –

1 EXECUTIVE SUMMARY

1.1 INTRODUCTION

An audit of Creditor Payments was undertaken as part of the approved internal audit periodic plan for 2013/14. Two modules have been audited surrounding creditors' payments, the Purchasing module which allows orders to be raised and authorised, and the Creditors module which allows the invoice to be scanned and processed for payment.

The Purchasing module is also the main interaction between the requisitioners and approvers. Interactions include, creating creditors, approving creditors, raising requisitions and approving. Both systems although integrated require to be set up individually (e.g. users are set up twice). We were informed that details from both systems, including approval levels etc. differ in some cases because of this. It is unclear at the time of the review how this has come about as originally the Council had one authorised signatories list for authorising orders and payments however different limits have been applied in some cases for creditors, purchasing and requisitioning (only for approvers).

The system allows the requisitioner to raise an order for any amount, the approver is required to electronically authorise the requisition before an official order is created on the system. The requisitioner will receive an email to confirm that the authoriser has approved the requisition and an attached order to be printed off for the supplier.

Once an invoice is received by the Council it is forwarded to Creditors to scan the invoice or if received by email, to print off the invoice prior to scanning. When scanned, the system automatically populates the information to the right boxes to be paid automatically through the system. It was seen that some departments received their own invoices and that this can cause delays in payment whilst they are forwarded to Creditors. It is intended that a PO Box for all Council invoices will be set up so that invoices will be directly received by Creditors by accessing the PO Box mail.

Once the relevant goods and / or services detailed on the order are received a goods received note (GRN) must be entered to the system detailing which goods and services have been received. This can involve a part order if appropriate.

All invoices are paid automatically if the GRN and invoice match the original scanned purchase order. In circumstances where a scanned invoice does not match an original purchase order on the system exactly then an alerter (electronic email containing the details of the image/the scanned invoice) is sent to the departments to either query the invoice or to amend the purchase order and GRN to allow payment to be made. This may involve the addition of items to the purchase order and the coding of the additional items. The amended purchase order then requires re-authorisation prior to payment.

If the invoice received however does not contain a recognisable purchase order number then it is assumed that no purchase order has been raised and such invoices are scanned and sent electronically to the relevant departments to resolve. These can then either be paid through payment request or the services can create purchase orders for them as appropriate.

Payments are made regularly twice a week and the payment runs have been processed by the Senior Payments and Payroll Officer or the Senior Creditors Officer in the past. Payments are made through BACS and cheques. CHAPS payments are not a part of the regular creditors run however the Auditor has been notified that this payment method may be used for certain payments such as those to HMRC.

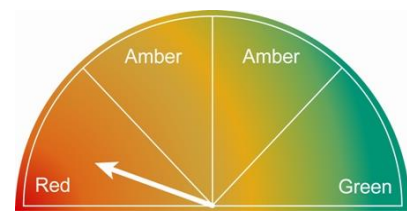
A new printer was required for printing creditor cheques on the CIVICA system. The printer however has not always been compatible with the printing of the cheques in the past and as a result duplicate cheques have been printed on occasion. Controls need to be introduced to enable the identification of duplicate printed cheques when they do occur.

Control procedures and documents are available for the control of BACS and Cheque payments. Manual cheque procedures however were unclear at the time of the review. BACS payments are authorised on the system based on secure log in for each accountant only to authorise. Controls for detecting duplicate payments on the system are present for all payments apart from the printing of

cheques. A report must be produced for each payment run to ensure that the system can recognise whether potential duplicates exist.

The Creditors section paid 9033 invoices between April to July 2013 with a total value of approximately £6.3M (source: Report generated of Voucher with GL lines by the Project Team).

1.2 CONCLUSION



Taking account of the issues identified, the Council cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action needs to be taken to ensure this risk is managed.

The above conclusions feeding into the overall assurance level are based on the evidence obtained during the review. The key findings of this review are:

The following weaknesses in the system were identified during the review:

- There are no formal written instructions detailing all the processes and procedures involved with creditor payments established for the Civica creditors system;
- Guidance to ensure roles and responsibilities of central creditors and services for each stage of processing have not been established;
- Our testing of invoices processed and paid during the first six months from April to September 2013 found that the segregation between service and central Creditors in relation to the approval of invoices had not been maintained. This had resulted in a number of the invoices in our sample being processed and paid by Creditors without the authorisation of services. It is understood that this practice had now been stopped. We will carry out further testing in March 2014 to provide assurance that this segregation is now being maintained. Such non implementation of segregation of duties increases the risk of unauthorised, incorrect, or irregular payments being made;
- There is a lack of procedures for implementing identified duplicate payments on the system;
- Controls for issuing payments through manual cheques require strengthening and as a result manual cheques continue to be issued unnecessarily and in some cases identified issued to by-pass the electronic controls. The current procedure for the issuing of manual cheques also involves an inherent risk of duplicate payment;
- Guidance and procedure for the determination of employment status in line with HMRC requirements were not in place at the time of review. This increases the risk that PAYE requirements are not applied where applicable with subsequent risk of penalties from HMRC;
- Controls for maintaining and locating physical invoices were found to be in need of strengthening. Current practice does not allow for the prompt location of invoices on request. This could create issues for the External Auditor during creditor checks for Statement of Accounts assurances;
- Procedures for processing/dealing with payment requests were not established at the time of the review which has resulted in a number of payments being made without an appropriate audit trail on the system or supporting documents available for review. This increases the risk of duplicate payments being generated and not being identified prior to payment;
- System generated duplicate reports were found not to have been reviewed and actioned promptly in all instances. No evidence of the review of such reports is maintained.
- It was found during review that the system is not updated promptly following returned payments;
- No formal written processes exists for checks to be conducted on the amendments of creditors details on the system (including supplier bank details) and segregation of duties over the processing and approval of such changes were found to have not been consistently applied;

- Controls over the setting up and amendment of the logical access rights of users were found to be weak with no audit trail of the requests for set up or amendment being maintained. We also identified a number of leavers from Council employment who still had active 'Active Directory' accounts for network access and active access to Civica. This increases the risk of unauthorised access and presents an increased risk to the security and integrity of the Council's financial data.

During the first six months of implementation up to the date of reporting there have been a number of required changes to access rights for operational reasons. This is normal during implementation periods however user group and individual access rights are now in need of review to ensure that appropriate segregation of duties is maintained and that access rights are in line with operational requirements.

- It was not clear at the time of the review as to the current status of the Authorised Signatories List due to the setting up of access rights and limits within Civica modules which are not in line with the Authorised Signatories List. It has therefore been recommended in the report that the Authorised Signatories List be reviewed and updated;
 - There were no system controls present for the re-authorising of amended purchase orders. This increases the risk of unauthorised or irregular payments being made without the knowledge of the budget holder; and
 - There was a lack of formal process for the on-going review of outstanding payments to ensure that invoices are being processed and paid promptly. This increases the risk of back logs on the system and reputational damage to the Council where delays in processing occur.
-