


MY OPTIONS YOUNG PEOPLE SERVICES (PURCHASING & PROCUREMENT)

1. Management Summary

An audit review commenced¹ in April 2018, to provide an opinion on the risk, governance and control environment for My Options Young Peoples Services Purchasing & Procurement and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

AUDIT OPINION  Limited	MANAGEMENT SUMMARY Based on objectives tested (See Appendix 2), Whilst there is basically a sound system of control, there are weaknesses in the system that leaves some risks not addressed and there is evidence of non-compliance with some key controls. Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3. This audit was undertaken at the request of the service area following the A2A, 1CAN2, Kreative Kids, Club 17 & Playschemes services for Young People being transferred into My Options. The audit was requested to assess current historical processes and assist the service area with the subsequent review and streamlining of these processes
AREAS OF PARTICULAR CONCERN	RECOMMENDATION RISK RATING

¹ In accordance with PSIAS Code of Practice for Internal Audit in Local Government

At the time of the audit the findings determined that a GPC card and the associated PIN was being shared between 2 staff members, this was brought to the attention of the Commercial and Business Support Manager and this practice was ceased with immediate effect

High

Medium

Low*

1

11

2

**See advisory points on Appendix 1*

SETTING UP HOME GRANT

1. Management Summary

An audit review commenced² in April 2018, to provide an opinion on the risk, governance and control environment for Setting up Home Grant and to contribute to the service areas objectives and improvement of processes. This Internal Audit opinion will contribute to the Annual Internal Audit opinion which informs the Council's Annual Governance Statement.

We would like to thank all staff who provided support and assistance during the audit.

<div>AUDIT OPINION</div> <div>AMBER</div>	<div>MANAGEMENT SUMMARY</div> <div>Based on objectives tested (See Appendix 1), there is a sound system of control but there is evidence of non-compliance with some of the controls.</div> <div>Recommendations have been made to improve processes, support the achievement of service objectives and the management of risk. These are set out in section 3.</div>						
<div>AREAS OF PARTICULAR CONCERN</div> <div>At the time of the audit the findings determined that there were concerns regarding the inability to reconcile Protocol expenditure to Agresso.</div>	<div>RECOMMENDATION RISK RATING</div> <table><tr><td>High</td><td>Medium</td><td>Low*</td></tr><tr><td>3</td><td>5</td><td>0</td></tr></table>	High	Medium	Low*	3	5	0
High	Medium	Low*					
3	5	0					

² In accordance with PSIAS Code of Practice for Internal Audit in Local Government

