

Moderate / Limited - Significant Issues

Audit	Rating	Reasons
Community Alarms Service	Moderate	<ul style="list-style-type: none"> • Discrepancy in number of service users leading to risk of income not being collected • Some internal and external organisations not fully recharged for service • No stock records maintained • Failure of equipment repair contractor to comply with call out response times • Failure to recover VAT on all P Card purchases
Integrated Community Equipment Service	Moderate	<ul style="list-style-type: none"> • Failure to comply with Section 33 agreement for budget increases • Significant projected overspend at time of audit • Funding contributions of partners does not reflect actual usage • Contract Procedure Rules not always complied with • Poor stores accommodation • Substantial obsolete and surplus stock held • Minimal usage of hire car • Delays in bringing significant items of equipment into use • Equipment inventory not up to date
Suresprung	Moderate	<ul style="list-style-type: none"> • Low levels of shop income • Unidentified credit in service bank account • Contract Procedure Rules not followed for carpet sub-contractor • No documentation found for 2 unpaid invoices from sample of 10 • No formal debt recovery procedures in place • No invoices referred to Legal for recovery action for significant period • Contract Procedures Rules not always followed • Stock held in disorganised manner • Equipment inventory not up to date

Victoria Park Kiosk	Moderate	<ul style="list-style-type: none"> • Lack of division of duties in income collection • Unexplained discrepancies in till 'Z' number readings
Payroll	Moderate	<ul style="list-style-type: none"> • A number of starter, leaver and deduction forms selected for sample testing could not be located • Two leaver forms from sample of 30 were unsigned • Unsigned timesheets and overtime sheets had been processed • Timesheets and overtime sheets not marked to indicated they had been processed • Up to date honorarium forms not held on employee file • Up to date Authorised Signatory lists not held • Error found in payment made to HMRC for deductions • Lack of division of duties in Education / Teachers payroll
Streetworks	Limited	<ul style="list-style-type: none"> • Incomplete applications processed • Incomplete evidence of authorisation procedures • Miscoding of income • Failure to collect income for 4 applications out of 20 tested • No spot checks to confirm compliance with licence / permit • No alert system to identify when licence / permit is due to expire • No alert system to identify when public liability insurance is due to expire