

NORTH EAST DERBYSHIRE DISTRICT COUNCIL

Summary of Internal Audit Reports Issued September to December 2024

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
N007	Creditors	To ensure that invoices are paid timely and accurately and that they are supported by a purchase order	Substantial	26/9/24	17/10/24	1L	1
N008	Main Accounting and Budgetary Control	To review access to data, balances brought forward, feeder systems, reconciliations, journals, virements, budgetary control, separation of duties.	Substantial	26/9/24	17/10/24	1L	1
N009	Income Management	To review the controls in place in respect of income received from various sources.	Substantial	3/10/24	24/10/24	1L	1
N010	Safeguarding	To ensure that there are appropriate policies and processes in place in relation to safeguarding.	Substantial	14/10/24	4/11/24	2L	2

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N011	Corporate Credit Cards	To ensure that all expenditure is valid and appropriate for procurement via a credit card and that access to cards is appropriately restricted.	Substantial	1/11/24	22/11/24	3L	3
N012	Sundry Debtors	To ensure that invoices are raised timely and accurately and that debt collection procedures are in operation	Reasonable	18/11/24	9/12/24	1M	1
N013	Council Tax	To ensure that bills are raised promptly and accurately and that debt collection procedures are in place and operating	Substantial	29/11/24	20/12/24	1L	1

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N014	Procurement	To ensure that procurement legislation and Standing Orders are adhered to, there is a strategy in place, that staff are adequately trained and that preparations are underway to conform with the requirements of the new procurement Act that is effective from February 2025.	Reasonable	29/11/24	20/12/24	4 (3M 1L)	4

H = High Priority M = Medium Priority L = Low Priority