

Audit Committee – 26 September 2011

Scrutiny of Council Payments: Over £500 Payments List

Summary of report

This report summarises items which have been queried / scrutinized from the publicized over £500 payments list for the period March 2011 to September 2011, together with the council's response for members' information.

Recommendation

- 1. To note the contents of this report.**
- 2. To agree whether this report is routinely required for future meetings of the Audit Committee.**



Rebecca Neill
Head of Internal Audit
15 September 2011

Resource and legal considerations

The key role of the Audit Committee is to provide independent assurance on the adequacy of the council's risk management framework and the internal control and reporting environment. Inspection of Council expenditure assists in the Committee discharging this duty.

Governance issues / Citizen impact

Scrutiny of the council's payment systems strengthens assurance about the council's general reporting and governance and particularly about systems used to control expenditure.

Performance and risk management issues

Inspection of payment systems helps to ensure that risk and performance standards are being applied in the management of Council expenditure.

Equality implications

Assurance reporting encompasses key equality and diversity implications.

Consultation

Appropriate advice has been taken from communications & marketing, performance (information & records), financial services and procurement in preparing this report.

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Background

At its meeting of 1 September 2010, Audit Committee discussed the new requirement for local authorities to publish spending of over £500. This requirement followed the Prime Minister and CLG Ministers wish to see local authorities publish local spending data; to drive the open data agenda.

Audit Committee of 28 February 2011 agreed that it wished to see a half yearly report of items which have been scrutinized from the payments list, together with the council's response.

Over £500 Payment List Queries

For the period March 2011 to September 2011:

- The council's open data website received 640 visitors.
- During the period, no external requests for information in respect of the open data web site were sent to the open data shared email or directly to Walsall Council communications team.
- The information and records team responsible for managing Freedom of Information Act (FOIA) requests, received no requests relating to items specifically referred to on the over £500 payments list. 1 FOIA request was, however, received in April 2011 which may be considered relevant, which was for details of all spending over £500 transacted by council officers and councillors by the use of council credit cards. The council's response, listing all spend over £500 transacted by council credit card between the period 1 April 2010 and 20 April 2011 is detailed at **Appendix 1**. The response confirmed that no councillors are issued with credit cards.

Future Arrangements

As part of this agenda item, Audit Committee members are asked to determine whether continuation of this 6 monthly report remains beneficial to them in discharging their duties or whether the Committee believes these duties are already adequately met through examination of related internal audit reports, specifically, the annual governance statement, annual report into the overall adequacies of the internal control environment; and the scrutiny of reports obtaining a limited or no assurance audit opinion.

**Appendix 1 Response to FOIA requesting details of all spending over £500 transacted by council officers and councillors by the use of council credit cards
1 April 2010 - 20 April 2011**

| Tran Date | Officer | Supplier | Additional Supportin** | Line | Line Amount |
|-----------|---|------------------------|--|------|-------------|
| 11-Jun-10 | Procurement Manager | Istock *international | Images Purchased | 1 | 1,004.92 |
| 05-Aug-10 | Service Accounting & Financial Training Manager | The Financial Training | Kaplan Financials | 1 | 2,231.00 |
| 06-Aug-10 | Service Accounting & Financial Training Manager | The Financial Training | | 1 | 2,231.00 |
| 25-Aug-10 | Procurement Manager | Service Fees | Ongoing transaction fees for p card processing | 1 | 587.5 |
| 12-Sep-10 | Procurement Manager | Service Fees | - | 1 | 1,468.75 |
| 22-Sep-10 | Procurement Manager | Achilles Informat | Renewal of annual licence for online procurem | 1 | 587.5 |
| 11-Oct-10 | Procurement Manager | Service Fees | - | 1 | 587.5 |
| 18-Oct-10 | Service Accounting & Financial Training Manager | Act | Training Costs | 1 | 1,609.75 |
| 11-Nov-10 | Procurement Manager | Service Fees | - | 1 | 2,937.50 |
| 08-Dec-10 | Procurement Manager | Hotel Caravel | Linked to Grant funded Daphne Project in You | 1 | 2,006.01 |
| 09-Dec-10 | Non senior officer | Comet Direct | New washing machine | 1 | 500 |
| 11-Dec-10 | Procurement Manager | Service Fees | - | 1 | 587.5 |
| 13-Jan-11 | Procurement Manager | Service Fees | Spendvision regular fees | 1 | 587.5 |
| 13-Jan-11 | Service Accounting & Financial Training Manager | The Financial Training | Study Fees -Kaplan | 1 | 2,411.00 |
| 18-Jan-11 | Service Accounting & Financial Training Manager | Ftc Ecom | CIMA Operational Level P1 | 1 | 1,230.50 |
| 18-Jan-11 | Service Accounting & Financial Training Manager | Ftc Ecom | CIMA management level 2 | 1 | 1,230.50 |
| 02-Feb-11 | Service Accounting & Financial Training Manager | Cipfa | Publication | 1 | 1,800.00 |
| 15-Feb-11 | Procurement Manager | High Street Vouche | Vouchers funded through Daphne Project | 1 | 1,207.25 |
| 23-Feb-11 | Service Accounting & Financial Training Manager | lpf | Systems Based Auditing | 1 | 775.5 |
| 23-Feb-11 | Service Accounting & Financial Training Manager | lpf | Code of Practice in Local Authority Accounting | 1 | 1,405.30 |
| 25-Feb-11 | Service Accounting & Financial Training Manager | Ftc Ecom | CIMA Fees and exam fees | 1 | 1,000.50 |
| 25-Feb-11 | Service Accounting & Financial Training Manager | Ftc Ecom | CIMA Fees and exam fees | 2 | 187 |
| 17-Mar-11 | Service Accounting & Financial Training Manager | lpf | Code of Practice in Local Authority Accounting | 1 | 619.2 |
| 22-Mar-11 | Non senior officer | National Training | training | 1 | 896.4 |
| 29-Mar-11 | Non senior officer | Bhs.Co.Uk | 10 dining chairs | 1 | 515 |

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|-----------|--|--|--|--|-----------|
| Total GBP | | | | | 30,204.58 |
|-----------|--|--|--|--|-----------|

Internal Audit Comment:

As all items were less than £10,000 there was no requirement for written quotations / tenders in accordance with the council's contract rules.
An audit of current arrangements for credit card payments is in process.