



For Decision

Title: Internal Audit Report 2022/23: Payroll and Expenses

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Purpose

This paper presents the internal audit review of the Park Authority's payroll and expenses processes, as part of the approved 2022/23 internal audit plan.

Recommendations

The Audit & Risk Committee is asked to:

- a) Consider the internal auditors report and findings;
- b) Endorse the management responses to recommendations for future action and system improvements.

Executive Summary

Azets, the Park Authority's internal auditors, have completed the review of the payroll and expenses procedures and policies in place within the organisation. Their review was undertaken as part of the approved internal audit plan for 2022/23.

The internal audit report is presented in full at the Annex to this paper.

The senior managers responsible for this area of the organisation's operations have discussed the findings and draft report and have accepted all the recommendations set out in the attached report. Management responses to recommendations for improvement actions have been provided and are set out in the Annex. A number of actions have already been taken to implement recommendations in the period between sight of the draft report and Azets' findings and the presentation of the report to the Committee meeting. Timeframes for future actions are set out along with the management responses.



David Cameron