

MEETING:	AUDIT AND GOVERNANCE COMMITTEE
DATE:	12 MARCH 2010
TITLE OF REPORT:	PROCESSING OF TRAVEL AND SUBSISTENCE CLAIMS.
CHIEF INTERNAL AUDITOR	TONY FORD

CLASSIFICATION: Open

Wards Affected

County-wide

Purpose

To inform the Committee of actions in place to ensure that travel and subsistence claims are processed correctly.

Key Decision

This is not a Key Decision.

Recommendation

THAT the Audit and Governance Committee note the report.

Key Points Summary

- There are approximately 1100 claims per month.
- Sample checks are carried out by Payroll and where errors are found forms are returned.
- Human Resources will be reminding managers of their responsibilities.

Alternative Options

- 1 There are no alternative options as this is a report in reply to a committee resolution.

Reasons for Recommendations

- 2 This report was done at the request of the Audit and Governance Committee.

Further information on the subject of this report is available from
Tony Ford – Chief Internal Auditor on (01432) 260425

Introduction and Background

- 3 The Interim Audit Services Assurance Report 209/10 No.2 informed the Committee that a marginal opinion was given following the Travel and Subsistence review. The Audit and Governance Committee requested a report detailing actions in place to ensure travel and subsistence claims are processed correctly.

Key Considerations

- 4 Human Resources will be reminding managers of their responsibilities regarding travel expense claims.
5. Up to date authorised signatory lists are held by Payroll and updates are received weekly. In addition Payroll carry out checks on a sample of claims and where forms are not signed by an authorised signatory they are sent back.
6. Claims with insufficient subsistence receipts, car parking receipts and no V.A.T receipts are returned.
7. Large mileage claims (over 1000 miles) or where the figures are illegible are checked by payroll.
8. A sample of entries on to the payroll system, are now checked by another member of the payroll team and signed off.
9. The travel and subsistence guidance document is being reviewed and is due to be completed by April 2010.

Community Impact

6. None Identified

Financial Implications

- 7 None.

Legal Implications

8. None identified.

Risk Management

9. There is a risk that claims that are not accurate, or not properly authorised are paid, to help mitigate this the Payroll staff carry out checks on a sample basis, and Human Resources are in the process of informing managers of their responsibilities, in addition the guidance is under review.

Consultees

- 9 There were no consultees.

Appendices

None

Background Papers

- The Interim Assurance Report presented to the Audit and Governance Committee on 29 January 2010