

Internal Audit Review: Members Discretionary Budgets

Breakdown of Management Action Plan

	Recommendation	Management Responsibility:	Action to be taken	Officer Responsibility:	Update
1	Guidance and training should be put in place to provide clear protocols on how the Discretionary Budgets should be spent and recorded. Guidance should detail what money can be spent on and who payments can be made to, to avoid conflicts of interest and accusations of impropriety. Guidance should also include instructions to hold the card securely and details of action to be taken if a card is lost or stolen.	Responsibility: Julie Gallagher Target Date: November 2021	Guidance should be circulated to all Members.	Responsibility: Julie Gallagher Target Date: November 2021	
			The induction process for Members should be expanded to include guidance on the Discretionary Budgets.	Responsibility: Julie Gallagher Target Date:	Member were updated as part of the Induction Process in May 2021 it is not envisaged the scheme will continue beyond May 2022
			Records should be maintained to demonstrate that Members have received the guidance information.	Responsibility: Andrea Tomlinson Target Date:	Completed
			Monitoring should be in place to ensure that Members adhere to the guidance when it is put in place.	Responsibility: Julie Gallagher and Andrea Tomlinson Target Date: Ongoing	
2	Transactions should be processed through the financial management system, Unit 4 to enable the VAT element to be	Responsibility: Target Date:	Necessary guidance should be provided to Members to enable them to identify VAT correctly.	Responsibility: Target Date:	Will need finance support to assist with this action
			Regular monitoring of transactions processed	Responsibility:	

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	accounted for correctly.		should be undertaken to ensure that VAT has been correctly accounted for.	Target Date:	
3	Expenditure of the Members Discretionary Budget should be regularly monitored, and a clear audit trail should be in place to evidence that the spend is appropriate.	Responsibility: Julie Gallagher Target Date: Ongoing	The transactions noted, where supporting information has not been received, should be investigated to ensure that the purchases were appropriate use of the delegated funds. Receipts should be provided to support these transactions.	Responsibility: Andrea Tomlinson Target Date: Ongoing	
			Members should be required to produce receipts for all transactions made to support the spend of delegated funds.	Responsibility: Andrea Tomlinson Target Date: Ongoing	
			Expenditure should be reported to Cabinet at year-end.	Responsibility: Julie Gallagher and Andrea Tomlinson Target Date: March 2022	

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4	The spend should be monitored and Councillors should be provided with regular budget monitoring reports.	Responsibility: Julie Gallagher Target Date: December 2021 and January 2022 and March 2022	All Members should be provided with regular budget statements from Allpay.	Responsibility: Andrea Tomlinson Target Date: Ongoing	
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