

2. Stray Dog Audit Report Executive Summary

Audit Objective

The overall objective of this audit was to review the adequacy and effectiveness of the system of internal controls and procedures undertaken by the Enforcement Team when dealing with 'stray dogs'.

Assurance Opinion		Number of actions	
		Priority	Number
Satisfactory	Whilst there is basically a sound system of internal control there are weaknesses which put some of the objectives at risk or there is evidence that the level of non-compliance with some of the controls may put some of the objectives at risk	High	0
		Medium	3
		Low/Advisory	6
		Total	9

Audit Approach and Scope

The scope of this audit was to review the 'stray dog' process, in particular the collection of fee income. As the audit progressed, the scope expanded to include a review of the stray dog reporting process and also the availability of the data to the public. Transactions from April 2022 onwards have been used in this audit.

Information in terms of the current processes and a copy of the stray dog spreadsheet has been provided by the Senior Enforcement Officer and access to and assistance in obtaining information from Uniform (the software used to record the stray dog data) has been provided by the Environmental Health & Community Safety Manager.

Key controls tested	Assessment	Actions Raised
Reconciliation of spreadsheet to F03 92118		Cash income not banked promptly, to the wrong fee income code and a breakdown of the amounts is not available (Environmental Health)
Publication of stray dog details		Stray dog details may not readily available to the public in accordance with Statutory Requirements
Stray dog reporting process		
Reconciliation of spreadsheet to Uniform		

Summary and next steps

Stray Dogs used to be under the control of Environmental Health and whilst the public facing aspect of this role was transferred to a different service area, the back office functions remained within Environmental Health. This audit has considered whether these back office functions should remain within Environmental Health and the conclusion is that in terms of efficiency and to ensure an adequate control environment, it may be beneficial if these back office functions were in future undertaken by the Enforcement Team themselves. The Net Zero & Business Service Area agrees with this and work has already started in order to achieve this.

This is a final report of the audit findings and incorporates the remedial action agreed with the Net Zero & Business Service Area.