

2. Collection of laundry cash - Old Persons' Properties - Audit Report Executive Summary

Audit Objective *The overall objective of this audit was to review the adequacy and effectiveness of the system of controls procedures undertaken by the Council for the collection of laundry money at their Old Persons' Properties, including the security of the cash and Officers.*

Assurance Opinion		Number of actions	
Substantial	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met.	Priority	Number
		High	0
		Medium	0
		Low/Advisory	2
		Total	1

Audit Approach and Scope

The Senior Housing Officer had requested this audit as she had concerns regarding the current process for collecting cash and thought that the Housing Officers may be at risk carrying cash around with them.

The scope of the audit included the following:

- production of a system description
- testing of key controls as shown below

Key controls tested	Assessment	Actions Raised
Records of cash collected		
Security of cash held		
Reconciliation of cash records to EFins		

Summary and next steps

The security risk to the Housing Officers collecting the cash is considered low as the average amount collected per month is between £232 (2022/23) to £242 (2023/24). Cash is held securely in a locked cabinet within one of the properties (Abbeville) with access restricted to the two Housing Officers.

The Tenancy Services Lead, is currently liaising with the Council's Legal department to look into the feasibility of incorporating a small fixed laundry charge within the main service charge. This supports the Council's move to a cashless office which is part of its review of cross function services.

This is a final report of the audit findings and incorporates the remedial action agreed with one of the Senior Housing Officers (KH). Remedial action has been agreed with management for all the findings identified.