

Audit Findings & Management Action Plan

Finding 1	Action			
<p><u>The processes within the council's guidance on Payments and Allowances are overly complicated and there are allowances that have not been reviewed since 2010.</u></p> <p>The guidance for Payments and Allowances was temporarily unavailable on the Intranet but has since been reinstated. However, we have identified the complexity of the processes and the lack of recent reviews for certain allowances, such as those dating back to 2010, as areas of concern.</p>	<div>1. Review and streamline the payments and allowances processes to reduce complexity and improve clarity.</div> <div>2. Update the documentation and provide clear guidance to employees and management regarding the revised processes.</div> <div>3. Conduct a thorough review of all allowances, particularly those that have not been reviewed since 2010.</div>			
	Priority	2	SWAP Reference	AP#6861
	Responsible Officer		Head of Service – HR, Workforce Planning and OD	
	Timescale		31 st December 2025	

Finding 2	Action			
<p><u>Employees are submitting and managers are approving expense claims without valid receipts to support the claim.</u></p> <p>For five of the 16 expense claims tested, the employee had submitted the expense claim without providing a valid receipt, and the manager had approved these claims. Not providing a valid receipt could lead to inaccurate reimbursement and potential misuse of funds. Without proper supporting documentation, there is a risk of fraudulent or inaccurate claims.</p> <p>The possibility of making the receipts field mandatory within the system is being investigated by the team.</p>	<div>The payments and allowances guidance states that all claims must be supported by a valid receipt to be approved.</div> <div>This requirement will be reenforced to both employees and managers with the revision of the guidance.</div> <div>The ability to make the receipts field mandatory will be investigated as part of the iTrent improvement project.</div>			
	Priority	2	SWAP Reference	AP#6869
	Responsible Officer		Head of Service – HR, Workforce Planning and OD	
	Timescale		31 st December 2025	

Finding 3	Action												
<u>The iTrent system only shows the full audit log for the current financial year.</u>	<ol style="list-style-type: none">1. Evaluate the feasibility and system requirements for extending the audit log visibility beyond the current financial year.2. Develop and implement a system enhancement to enable access to historical audit logs for mileage, expense, and overtime claims.3. Communicate the availability of historical audit logs to relevant stakeholders and provide necessary training on accessing and utilising the extended audit log functionality.												
The iTrent system provides a complete audit log for activities within the current financial year; however, we identified that visibility into historical records was unavailable during our testing of a sample of mileage, expense and overtime claims. This lack of access to past audit logs has meant that we were unable to verify that the claims had been appropriately authorised. Therefore, we cannot provide assurance on this process. A lack of access to past audit logs may also hinder the ability to track and investigate historical activities for compliance, security, or operational purposes.	<table><tr><td>Priority</td><td>2</td><td>SWAP Reference</td><td>AP#6859</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Service – HR, Workforce Planning and OD</td></tr><tr><td>Timescale</td><td colspan="3">31st December 2025</td></tr></table>	Priority	2	SWAP Reference	AP#6859	Responsible Officer	Head of Service – HR, Workforce Planning and OD			Timescale	31 st December 2025		
	Priority	2	SWAP Reference	AP#6859									
	Responsible Officer	Head of Service – HR, Workforce Planning and OD											
Timescale	31 st December 2025												
Finding 4	Action												
<u>The guidance relating to Standby Payments has not been reviewed since August 2019.</u>	<ol style="list-style-type: none">1. Schedule a comprehensive review of the guidance for Standby Payments.2. Identify and update any outdated or inaccurate information within the guidance to reflect current practices and requirements.3. Notify relevant stakeholders of the updated guidance and provide training, if necessary, to ensure awareness and understanding of the revised procedures.4. Establish a regular review schedule to prevent future instances of outdated guidance and maintain compliance with regulations.												
The guidance regarding Standby Payments has not undergone review since August 2019. This lack of review may result in outdated or inaccurate information remaining in the guidance, potentially leading to non-compliance or inefficiencies in the administration of standby payments.	<table><tr><td>Priority</td><td>3</td><td>SWAP Reference</td><td>AP#6862</td></tr><tr><td>Responsible Officer</td><td colspan="3">Head of Service – HR, Workforce Planning and OD</td></tr><tr><td>Timescale</td><td colspan="3">28th February 2026</td></tr></table>	Priority	3	SWAP Reference	AP#6862	Responsible Officer	Head of Service – HR, Workforce Planning and OD			Timescale	28 th February 2026		
	Priority	3	SWAP Reference	AP#6862									
	Responsible Officer	Head of Service – HR, Workforce Planning and OD											
Timescale	28 th February 2026												

Finding 5

None of the guidance states a time limit within which expenses and mileage claims should be made.

The existing guidance does not include a specific time limit for the submission of expenses and mileage claims. The absence of a defined timeframe may lead to delayed submissions, impacting reimbursement processes. Clarifying and implementing a clear time limit for expense and mileage claim submissions is essential to ensure timely and accurate financial records.

From the sample of claims reviewed, we have identified several travel and expense claims where multiple months have been submitted on the one claim.

Action

1. Review and update expense reimbursement and mileage claim policies to include a specific time limit for submissions, such as within 30 days of incurring expenses.
2. Communicate the revised policies to all employees and provide training on the new submission requirements.
3. Regularly monitor and enforce compliance with the time limit through audits and follow-up processes.
4. Implement automated reminders for employees to submit their expenses and mileage claims within the defined timeframe to prevent delayed submissions.

Priority	3	SWAP Reference	AP#6863
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st December 2025		

Finding 6

Within the ESS portal, managers are not required to declare that they have checked employees' claims for compliance with the Sustainable Travel policy, i.e., where the employee uses their own vehicle for council business.

Within the ESS portal, managers are not currently mandated to formally declare that they have reviewed employees' claims for adherence to the Sustainable Travel policy. This lack of formal declaration introduces the risk of inconsistent or incomplete oversight of employee claims, potentially resulting in non-compliance with the guidance on the use of personal vehicles for council business.

Action

1. Update the ESS portal to include a mandatory declaration for managers to confirm their review of employees' claims for compliance with the Sustainable Travel policy.
2. Implement a validation step within the portal to ensure that managers provide the required declaration before claims can be processed.
3. Provide training to managers to emphasise the importance of adhering to the Sustainable Travel policy and the implications of non-compliance.

This requirement will be included within the iTrent improvement project.

Priority	3	SWAP Reference	AP#6867
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	30 th November 2025		

Finding 7

Employees are required under the Sustainable Travel policy to attach a valid fuel receipt for each mileage claim submitted; however, the ESS portal does not enforce this. In addition, this requirement is not stated on the claim form within the ESS portal.

The Sustainable Travel policy mandates employees to submit a valid fuel receipt for each mileage claim, but there is no enforcement of this requirement within the ESS portal. Additionally, the claim form within the portal does not explicitly state this requirement, leading to potential non-compliance.

From the sample of 10 mileage claims reviewed, we have identified four claims where a fuel receipt has not been provided, and four claims where it did not cover all the period within the claim.

Action

This requirement will be included as part of the iTrent improvement project.

This will look at whether the ESS portal can be modified to enforce the attachment of a valid fuel receipt for each mileage claim submitted and to include a clear statement of this requirement on the claim form within the ESS portal.

Employees will be notified of the updated policy and the revised process for submitting mileage claims. Guidance will be provided on the specific requirements for attaching valid fuel receipts for mileage claims.

Training sessions will be conducted to ensure employees understand the importance of compliance with the Sustainable Travel policy. All employees will be reminded of the proper documentation and submission process for mileage claims to align with the policy.

Priority	3	SWAP Reference	AP#6865
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st January 2026		

Finding 8

When submitting an overtime claim within the ESS portal, employees are not required to declare the validity of the claim in the same way as they are for mileage and expense claims.

When submitting an overtime claim through the ESS portal, employees are not prompted to provide a declaration of the claim's validity, unlike the process for mileage and expense claims. This inconsistency in validation requirements may impact the accuracy and accountability of overtime claims within the system.

Action

Modify the ESS portal to include a mandatory declaration prompt for the validity of overtime claims.

Communicate the updated process and requirements to all employees through a system-wide notification or training session.

The requirement of this declaration will be included within the iTrent improvement project.

Priority	3	SWAP Reference	AP#6866
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st January 2026		

Finding 9

Managers are not instructed in any guidance of the requirement to carry out specific checks before approving a mileage, expense or overtime claim.

The current process lacks clear guidance for managers on the necessary checks to be performed before approving mileage, expense, or overtime claims.

This gap in instruction may lead to inconsistent approval practices and increase the risk of fraudulent, duplicate or inaccurate claims going unnoticed.

Action

1. Develop clear and detailed guidelines outlining the specific checks required before approving mileage, expense, or overtime claims.
2. Implement mandatory training for all managers on the new approval process and the importance of checks to prevent fraudulent or inaccurate claims.
3. Integrate a declaration feature in the ESS portal, where managers attest to having performed the necessary checks before approving claims.

This will be explored within the iTrent improvement project.

Priority	3	SWAP Reference	AP#6868
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st December 2025		

Finding 10

Some of the reasons given by employees for their mileage claims or overtime claims are lacking in detail.

Employees have submitted mileage claims and overtime claims via the ESS portal with reasons lacking in sufficient detail. This lack of detail hinders the ability of managers to validate the accuracy and necessity of the claims.

Action

1. Provide clear guidance to employees on the level of detail required for mileage and overtime claim justifications.
2. Implement a validation process where incomplete claims are returned to the employees for additional details before approval.

Priority	3	SWAP Reference	AP#6870
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st December 2025		

Finding 11

The element name chosen within the ESS portal by the employee does not always match the claim made.

An issue has been identified where the element name chosen by employees in the ESS portal does not consistently align with the claim submitted. This discrepancy can lead to confusion and potential errors in claim processing.

Action

1. Implement clear guidelines for employees on selecting the element name in the ESS portal that aligns with the claim submitted.
2. Provide training to employees on the importance of accurately matching the element name with the claim to minimize processing errors.

Priority	3	SWAP Reference	AP#6871
Responsible Officer	Head of Service – HR, Workforce Planning and OD		
Timescale	31 st December 2025		

Finding 12	Action
<u>We have not been able to verify that the iTrent system automatically escalates unauthorised overtime, expense, and mileage claims, where they are not approved within a certain timeframe.</u>	<div>1. Review the current configuration and settings within the iTrent system to ensure that automatic escalation of unapproved claims is properly enabled.</div> <div>2. Establish a clear escalation process and timeframe for unapproved overtime, expense, and mileage claims.</div>
We were unable to verify the automatic escalation of unapproved overtime, expense, and mileage claims in the iTrent system. This may lead to unapproved claims going unnoticed and result in delayed or missed payments.	This will be included as part of the iTrent improvement project.
Priority	3
Responsible Officer	SWAP Reference AP#6904
Timescale	Head of Service – HR, Workforce Planning and OD
	31 st January 2026