

2. Visit Exeter Audit Report Executive Summary

Audit Objective The overall objective of this audit was to review the records maintained by the Visit Exeter team prior to the sharing of the information with Ignyte.

Assurance Opinion	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.	Number of actions	
		Priority	Number
Substantial		High	0
		Medium	0
		Low/Advisory	6
		Total	6

Audit Approach and Scope
 The scope of this audit is to check that;

- members listed on the Visit Exeter database have been invoiced within the last twelve months.
- those organisations appearing on the Visit Exeter Website have all paid for this service.
- any debtors are being actively chased for payment.

Key controls tested	Assessment	Actions Raised
On database or website yet no invoice raised		
Database not up to date		

Summary and next steps
 The Visit Exeter records were previously reviewed as part of the Sundry Debtor audit in October 2022 and a number of issues were identified, such as the information on the database not being kept up to date, invoices not being raised, or them not being raised promptly. I am pleased to note that this has improved immensely, the database has been cleansed with all former members being archived to a separate tab and organisations invoiced regularly. As part of the data cleansing, an audit of the Visit Exeter website against current members was undertaken and the correcting action taken accordingly.

This audit has, however, identified a small number of anomalies, the main issue being that the InExeter membership cannot be reconciled to the invoices that have been raised. In respect of the other queries raised, they have or are being investigated, and actioned where necessary, by the Tourism team in a prompt manner.

This is a final report of the audit findings and incorporates the remedial action agreed with the Service Lead, Culture, Leisure & Tourism, Communications and the Tourism Manager.

Remedial action has been agreed with management for all the findings identified.