

## 2. Visit Exeter Audit Report Executive Summary

**Audit Objective** To check that the membership fee collection process, now undertaken by Ignyte, is efficient and works well for the Visit Exeter team

<b>Assurance Opinion</b>  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.	<b>Number of actions</b>	
		Priority	Number
		High	0
		Medium	0
		Low/Advisory	1
		Total	0

**Audit Approach and Scope**  
 The scope of this audit are listed in the 'key controls tested' section below.  
 To check that all renewals due between October 2023 and January 2024 have been identified and that the renewal reconciliation supplied by Ignyte is accurate I used the Visit Exeter database maintained by the Visit Exeter team and the monthly reconciliations supplied by Ignyte.  
 I then used details supplied by Ignyte of those organisations who chose not to renew their membership to check that they have been removed from the Visit Exeter website.

Key controls tested	Assessment	Actions Raised
All membership renewals between October and January have been acted upon		
The renewal values provided by Ignyte are accurate		
Debtor invoices to Ignyte are raised promptly		
Organisations who choose not to renew their Visit Exeter membership are removed from the website		A supplementary check of the Visit Exeter website to ensure that only those organisations that have paid their membership is not currently undertaken.

**Summary and next steps**  
 Based on the information and evidence provided, I consider the administration of 'Visit Exeter' is working well.  
 I only have one observation and that is that a check is not currently undertaken to ensure that only those with a current 'paid-up' membership advertise on the Visit Exeter website. This has been discussed with the Tourism Manager who considers this would be a good idea and will introduce an annual check.  
 This is a final report of the audit findings and incorporates the remedial action, as mentioned above, agreed with the Tourism Manager.