

# Moray Council

## Internal Audit Section

**DEPARTMENT:** Economy, Environment & Finance

**SUBJECT:** Planning Fees

**REPORT REF:** 23'010

### Follow Up Audit Review

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
Key Control: Processes are in place to separately and correctly identify different income sources for monitoring purposes.						
5.01	Consideration should be given to regularly reviewing the Financial Management System to ensure the coding of income reflects the category of planning fees being collected. Any miscodings should be moved to the correct financial code.	Low	Yes	31/07/2022	Implemented. The follow up review found that codings are checked within the Financial Management System on a weekly basis to keep information current and correct. Weekly checks were noted to have commenced on 28/6/22.	

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Key Control: Fees are only refunded in specific stated circumstances where no services have been provided and are appropriately authorised.						
5.02	All refunds should be authorised by the budget manager or other approved authoriser in line with the Council's Authorisation Policy.	Medium	Implemented	15/6/2022	Implemented. A random sample of recent refunds was selected and found to be authorised by the budget manager in line with the Council's Authorisation Policy.	
Key Control: Fees are fully and accurately recorded and are in line with budgetary expectations.						
5.03	Consideration should be given to undertaking regular reconciliations between the Uniform planning software application and the Council's Financial Management System to verify the accuracy of both databases. This exercise will also complement recommendation 5.01 to ensure the correct coding of planning fees income.	Low	Yes	31/07/2022	Implemented. As with recommendation 5.01, the Service had decided to undertake weekly reconciliation checks to ensure systems are continually updated and accurate. The follow-up review has confirmed that all fees collected are correctly recorded within the Planning Uniform System and the Financial Management System.	

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