

# Moray Council

## Internal Audit Section

### Recommendations: Street Lighting Replacement Programme

Risk Ratings for Recommendations						
<b>High</b>	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	<b>Medium</b>	Less critically important controls absent, not being operated as designed or could be improved.		<b>Low</b>	Lower level controls absent, not being operated as designed or could be improved.
No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
<b>Key Control:</b> The Street Lighting LED upgrade was managed appropriately with regards to planning, monitoring and evaluation.						
<b>5.1</b>	For future multi-year projects care should be taken to ensure source documentation outlining the basis for the business case is retained and available for audit purposes	Medium	YES	Sharepoint being used to control/manage any future document management relating to projects.	Roads Maintenance Manager/Network Asset Engineer	On going
<b>5.2</b>	Confirmation is sought that the volume discount offered by the lighting supplier has been taken, and that staff have been reminded of the need to ensure any similar discounts negotiated in future contracts are received.	Low	YES	Invoice has been raised to LED supplier	Network Asset Engineer	End March 2020

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5.3	Assurances are required that on costs applied accurately reflect the actual costs of overheads incurred.	Medium	YES	On cost figures historically recovered are currently being investigated by Management and Accountancy	Roads Maintenance Manager/ Accountancy	June 2020
5.4	As the project is brought to a conclusion, management should provide committee with a report outlining the benefits derived as a consequence of the capital investment in the LED street lighting	Medium	YES	Future report to be taken through relevant service committee, following completion of project	Roads Maintenance Manager	Aug/Sept 2020