

Moray Council

Internal Audit Section

DEPARTMENT: Economy, Environment & Finance

SUBJECT: Building Services - Stores

REPORT REF: 22'019

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: Review of the Building Services Stores to ensure effective controls are operating in the management and control of materials and equipment.						
5.01	Building Services equipment and materials purchased as a direct order for specific schemes and stored at the Depot should be recorded within Servitor.	Medium	Yes	31/03/2023	Implemented - Audit testing undertaken confirms that items purchased by direct order for contracts and stored within the Depot are now recorded within Servitor.	

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
5.02	Higher value items should be stored where possible in alarmed storage areas.	Medium	Yes	31/05/2022	Implemented– An audit visit noted that high value items are now stored within the alarmed areas.	
5.03	Officers should be reminded that greater care should be taken to record items received and issued within Servitor.	Medium	Yes	30/06/2022	Implemented– Introducing a new barcoding system has reduced the need to manually enter stock reference numbers when receiving and issuing items.	
5.04	All materials and equipment recorded within Servitor should be updated with minimum and maximum stock levels. This should assist in the effective management of stock levels at the appropriate levels.	Low	Yes	31/03/2022 Revised Implementation date 30/06/2024	Outstanding– The Service is planning to undertake a review of the stock levels maintained for all items; this will include the introduction of minimum and maximum stock level parameters within the stores management software system.	

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5.05	Contracts should be agreed with companies used regularly for the supply of goods and materials where annual expenditure exceeds the Quick Quote threshold of £5000.	Medium	Yes	31/03/2023 Revised Implementation date 30/06/2024	Outstanding– The Service has undertaken an analysis to identify suppliers used for all off contract expenditure. Investigation is now planned to explore the availability of national framework contracts or identify the need to develop local agreements.	