

Moray Council

Internal Audit Section

DEPARTMENT: Education, Communities & Organisational Development

SUBJECT: Payroll System

REPORT REF: 23'018

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 internal controls as detailed within the CIPFA control matrices to ensure effective delivery of a payroll service.						
5.01	Email requests to the Payroll Section to reset an officer's access to their Employee Self Service Account should only be accepted from a Moray Council email address or a prior registered personal email	High	Yes	28/02/2023	Implemented. Instruction has been added to procedures and discussed with staff.	

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	account.					
5.02	Officers should be reminded to record memorable information within their Employee Self Service accounts. This will allow an additional level of system security to confirm identity before an officer can reset their password.	High	Yes	30/06/2023	Implemented – Officers reminded of this requirement through a newsletter in the June 2023 payslip emails.	
5.03	The Human Resources Section should undertake an annual exercise with budget managers to confirm the names, grades, locations and salary details of officers within their Service.	High	Yes	30/04/2023	Implemented – An establishment listing was generated and emailed to budget managers. A deadline for return was provided and reminders were issued.	
5.04	All budget managers should be reminded of the importance of	High	Yes	30/09/2023	Implemented - A follow up email was sent to the non responders and an instruction issued	

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	confirming or advising Human Resources of any changes required to the establishment list reports of officers recorded within their services. If the budget manager does not respond, the issue should be referred to the appropriate Head of Service.				that should the new deadline not be met then escalation is required to the appropriate Head of Service. Subsequently, emails have been sent to Heads of Service for responses as part of the escalation process
5.05	Occupancy end date reports issued to budget managers of employees due to end their employment with the Council the following month should be expanded to include all officers whose records indicate their employment contract has ended. The budget manager should advise the Human Resources Section of any	High	Yes	31/07/2023	Implemented – employees with end dates that have not been addressed by managers, remain on the occupancy reports in subsequent months until action has been taken.

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Date of Completion	Status / Explanation	
	changes required to the employment status of officers within their services.					