

Moray Council

Internal Audit Section

Recommendations

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)	Comments	Responsible Officer	Timescale for Implementation
Key Control: Robust processes are in place to ensure expenditure is incurred through proper procurement channels, authorised and validated as appropriate.						
5.0	An exercise should be undertaken to identify supporting documentation for all purchasing card transactions incurred since March 2020 which include a VAT element. Documentation should be passed to the Payments Section for processing of the VAT claim which will allow the retrospective VAT	Medium	Yes	This exercise is already underway and there has been liaison between the Assessor, the Purchase Card administrators and the accountancy team to	Assessor & ERO	31/08/22

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No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
	adjustments to be credited to the Valuation Board. Supporting documentation for vatable purchasing card transactions should be submitted to Payments on a monthly basis going forward.			identify the relevant transactions and pass on copies of the receipts.		