

Appendix B - Audit Follow-up
Corporate & Democratic Services
(Reporting for All dates on or before: October 2017)

Action Plan	Dates	Status/Explanation
<p>17-05 - Management of Contracts Action Point : 1 - Authority to Enter Into Contracts Importance: Medium</p> <p>Audit Committee Date: September 2017</p> <p>The Chief Accountant will raise the issues highlighted regarding the levels of authority to enter into contracts with Financial Controllers in order to reiterate the importance of operating within agreed authority limits. The Financial Controllers will agree a procedure for ensuring that these limits are not breached in this manner.</p> <p>(S Walker, Chief Accountant)</p>	<p>Sep 2017 Mar 2018</p>	<p>The issues highlighted during the audit have been raised with the Financial Controllers however a procedure has yet to be developed.</p> <p>Internal Audit Opinion: Satisfactory</p>