

**Internal Audit Follow-up
Housing & Environment
(Reporting for All dates on or before: August 2018)**

Action Plan	Dates	Status/Explanation
<p>17-20 - The Creditors System Action Point : 6 - Authority to Sign Invoices Importance: Medium</p> <p>Audit Committee Date:</p> <p>This procedure will then be included in the annual review.</p> <p>(S Welsh, Finance & Governance Team Leader)</p>	<p>Aug 2018 Jan 2019</p>	<p>The Service stated that all authorised signatories were contacted immediately following audit findings to establish those requiring authorisation to sign off on others ledger codes/budgets so that Authorised Signatory Database forms could be updated and approved by the appropriate person. Annual review of authorised signatories has been postponed due to development of the Authorised Signatory Database template by Corporate Finance team. The target is to complete the annual review of signatories by 31st December 2018 and this will include checking the requirement to sign for other services/divisions ledger codes/budgets.</p> <p>Internal Audit Opinion: Satisfactory</p>