

	<b>Audit Advisory Committee</b> 10 January 2018
	<b>Report from the Chief Finance Officer</b>
<b>Payroll Audit Report</b>	

<b>Wards Affected:</b>	N/A
<b>Key or Non-Key Decision:</b>	N/A
<b>Open or Part/Fully Exempt:</b> <small>(If exempt, please highlight relevant paragraph of Part 1, Schedule 12A of 1972 Local Government Act)</small>	Open
<b>No. of Appendices:</b>	One: • Internal Audit Report 2017/18 – Payroll
<b>Background Papers:</b>	None
<b>Contact Officer(s):</b> <small>(Name, Title, Contact Details)</small>	Michael Bradley Head of Audit & Investigations Email: <a href="mailto:michael.breadley@brent.gov.uk">michael.breadley@brent.gov.uk</a> Tel: 020 8937 6526

## 1.0 Purpose of the Report

- 1.1 The attached report includes findings, risks and recommendations and the actions agreed by management following a recent audit of the Council's Payroll arrangements.

## 2.0 Recommendation

- 2.1 That the Audit Advisory Committee notes the main issues highlighted in the report following a 'limited assurance' audit opinion and the actions to be taken by management to address them.

## 3.0 Detail

- 3.1 An audit of the Council's Payroll arrangements was added to the 2017/18 annual audit plan by the Head of Audit after consultation with management.
- 3.2 A final report was issued in December 2017. The service have been asked to ensure that an appropriate officer is in attendance at the Audit Advisory Committee meeting to respond to any questions the Committee may have.

#### **4.0 Financial Implications**

- 4.1 None. There are no specific financial implications associated with noting this report. An inadequate control environment covering payroll arrangements can increase the risk of loss through error and fraud.

#### **5.0 Legal Implications**

- 5.1 None.

#### **6.0 Equality Implications**

- 6.1 None.

#### **7.0 Consultation with Ward Members and Stakeholders**

- 7.1 None.

#### **8.0 Human Resources/Property Implications (if appropriate)**

- 8.1 None.

#### **Report sign off:**

**CONRAD HALL**  
Chief Finance Officer