

## Summary of Audit Findings

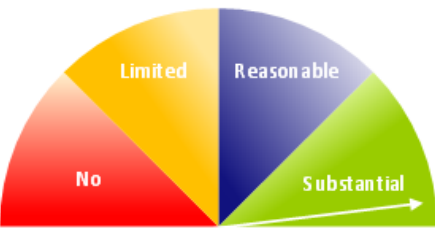
The following are the Internal Audit reports, of each audit review finalised,  
since the last Committee update

# Accounts Payable – Final Report – June 2025

## Audit Objective

To identify potential duplicate payments, summarise, and present to the AP team for remedial action.

## Executive Summary



### Assurance Opinion

The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

### Management Actions

Priority 1	0
Priority 2	0
Priority 3	0
Total	0

### Organisational Risk Assessment

Low

Our audit work includes areas that we consider have a low organisational risk and potential impact.

## Key Conclusions



Accounts Payable (AP) use Business World to process payments on behalf of partner organisations and Councils. We used BW to generate AP reports capturing payments to suppliers for the full financial year starting 1<sup>st</sup> April 2024 until 31<sup>st</sup> March 2025.

A total of 176,692 lines of transactional data was analysed. We cleansed the data and applied conditional formatting to highlight potential duplicate transactions. These transactions were inspected to establish whether mitigating circumstances could be identified (e.g. credit note). 73 suspected duplicates with a potential overpayment value of £37,340.55 were forwarded to the AP team for further investigation. This represents 0.0175% of total payments analysed.

At the time of writing this report, AP are managing 9 unresolved payments totalling £13,137.67. We will continue to monitor these transactions through to resolution.

## Audit Scope

Our review covers the full 2024/25 Financial Year. We check for potential duplicate payments at Councils and organisations hosted on Business World.

Findings have been summarised and reported to the Accounts Payable team throughout the year, for further review and remedial action where necessary.

## Next Steps

AP continue to work with officers and suppliers to rectify the unresolved duplicate transactions. Our AP continuous duplicate payment analysis will continue into 2025/26.

