

Review of Energy Invoice Processes 2019/20

Final Internal Audit Report

Audit Plan Ref: PPH8

Audit Opinion:
Limited Assurance

Date Issued: 6 October 2020

Function: Place and Public Health

Audit Sponsor: Karen Williams, Head of Finance, Place and Public Health

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Essex County Council

Assurance Opinion	No	Limited	Satisfactory	Good
		X		

Number of Issues	Critical	Major	Moderate	Low
		1	6	

Audit Objective	Key Messages	Direction of Travel
<p>To assess whether there are efficient and effective energy invoice processes to ensure that all invoices paid on behalf of Essex County Council are appropriate to the volume of energy used, the supply contract terms and all other requirements, to minimise future instances of incorrect payments and missing payments and improve service delivery.</p> <p>Scope of the Review and Limitations</p> <p>The scope of the review is specified within the agreed Terms of Reference.</p> <p>This review covered the financial year 2019/20 up to January 2020.</p> <p>We were unable to complete the final billing test to check that bills are not paid for dates after the property disposal date, due to unavailable information.</p>	<p>This review was requested by Finance due to concern over The Bureau's energy invoice processes and accuracy; specifically paying for appropriate sites and paying the correct amount.</p> <p>One major issue has been identified relating to energy profile audits.</p> <p>It is acknowledged that during the audit the service were proactive in making improvements to some processes.</p> <p>The majority of the fieldwork took place in January and February 2020, however due to COVID-19 and delays in receiving information the draft report was not issued until June 2020.</p>	<p>This area has not been the subject of a previous audit review.</p>