



PRIVATE & CONFIDENTIAL

INTERNAL AUDIT REPORT

STREETSCENE & CITY SERVICES

GWENT CREMATORIUM AUDIT REVIEW 2016/17

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OBJECTIVE AND SCOPE OF THE AUDIT

This audit has been carried out as part of the 2016/17 Audit Plan which was agreed by the Head of Service, Head of Finance and by the Audit Committee at their meeting on the 26th May 2016.

The objective of the audit was to examine and evaluate the financial and administrative controls operating at the Gwent Crematorium.


The following areas were examined:

1. All services provided by the Crematorium are recorded and accounted for and are in compliance with the FBCA Code of Cremation Practice.
2. All income is collected, receipted, banked promptly and correctly accounted for in the Crematorium records.
3. To ensure that ordering, receipt and payment for goods is in accordance with Financial Regulations and Contract Standing Orders.
4. Adequate arrangements exist for the security and recording of stock, stores and assets belonging to the Crematorium.
5. Staff are paid at appropriate rates, amendments to payroll data are authorised, paid correctly and in line with Policy. Management demonstrate a review of staff attendance, sickness and the 'Your Review' Process.

AUDIT OPINION

Our audit identified a number of strengths in each of the areas reviewed, with no fundamental weaknesses identified. The day to day administration of the service including the processing of statutory paperwork continues to be well managed and cremations were being undertaken by suitably trained and experienced staff in accordance with current legislation and regulations.

In summary, although our audit identified some significant and moderate risks which require addressing, no critical risks were identified. Consequently we have given a '**Reasonable**' assurance rating which reflects that the financial and administrative systems reviewed are adequately controlled although the risks identified may compromise the overall control environment.

	GOOD	Well controlled with no critical risks identified which require addressing; substantial level of assurance.
	REASONABLE	Adequately controlled although risks identified which may compromise the overall control environment; improvements required; reasonable level of assurance.
	UNSATISFACTORY	Not well controlled; unacceptable level of risk; changes required urgently; poor level of assurance.
	UNSOUND	Poorly controlled; major risks exists; fundamental improvements required with immediate effect; unacceptable level of assurance.

Our audit identified 4 weaknesses considered to be of a significant nature and these are detailed in the Action Plan at Appendix 1. A summary of issues identified which were considered to be of a less significant nature is attached at Appendix 2. These issues, which still need to be addressed, have been discussed with the relevant staff during the course of the audit and have been included in the calculation of the overall audit opinion.

WEAKNESS RATINGS

The following ratings have been applied to the individual weaknesses identified during the audit. These are detailed in Appendix 1 - Analysis of Strengths and Weaknesses / Action Plan below.

RATING	DESCRIPTION
CRITICAL	Major risk to the system.
SIGNIFICANT	Unacceptable risk.
MODERATE	Risk partially mitigated but should still be addressed.

SUMMARY OF WEAKNESSES

The tables below summarise the individual weaknesses identified during the review.

Ref.	CRITICAL
	No critical weaknesses were identified.

Ref.	SIGNIFICANT
3.05	For the sample of purchases examined, evidence of market testing / quotations being received was not being documented. Excepted Contract forms were not being completed where appropriate.
4.03	At the time of the review, although an inventory of assets was held, this had not been reviewed or updated for a number of years.
4.04	At the time of the review, the rent for the Caretakers Lodge at the Crematorium had not been reviewed for a number of years. The employee was undertaking additional duties as part of the tenancy which was not formally documented and they did not receive remuneration for.
5.07	Employees' certificates of insurance, driving licences and MOT certificates were not always reviewed annually for members of staff who used a vehicle on behalf of the Authority.

Ref.	MODERATE
1.09	At the time of the review, a set of standard operating procedures / procedure manual was not held for the service.
1.10	For the sample examined, statutory paperwork was not being date stamped when received. Where an amendment had been made to a Coroners Certificate (Form 6), there was no evidence to support who made or authorised the amendment.
1.11	For the sample of Form 10's examined, these had not been completed in full.
1.12	For the sample examined, although all collected remains had been signed for, the name of the person collecting the remains and their relation to the applicant was not documented.
1.13	At the time of the review, Risk Assessments were based on an out of date template and required updating.

Ref.	MODERATE
2.12	At the time of the review, the Gwent Crematorium website did not detail all the fees & charges for the services offered.
2.13	Refusals of offers of gifts were not recorded in line with the NCC Employee Code of Conduct.
2.14	At the time of the review, the commission agreement with Ashes into Glass had not been formally agreed / documented and approved by the Joint Committee.
3.06	At the time of the review, not all staff had attended a Financial Regulations Training Session.
3.07	For the sample examined, purchase orders were not always raised in advance of the purchase being made. These had not always been marked as 'for confirmation purposes'.
3.08	For the sample of purchases examined, evidence of goods / services being received was not always available.
5.08	Your Review's had not been completed for staff for the 2015/16 year.
5.09	At the time of the review, not all staff had attended Information Security training.
5.10	For the sample examined, the 'Streetscene' overtime claim forms were not being used and the paperwork used involved duplication and did not record all required information.

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Control Objective 1: All services provided by the Crematorium are recorded and accounted for and are in compliance with the FBCA Code of Cremation Practice.
	<p>Strengths:</p> <p>1.01 For the sample examined, signed statutory and internal paperwork was held in support of each cremation.</p> <p>1.02 For the sample examined, the Medical Referee had authorised all cremations to take place prior to the date of the cremation.</p> <p>1.03 At the time of the review, all cremators had been subject to an independent emissions assessment.</p> <p>1.04 At the time of the review, all cremator operatives held an appropriate qualification (CTTS / FBCA).</p> <p>1.05 At the time of the review, a 'ticket' was produced to enable all cremations to be accounted for and that the remains were identifiable.</p> <p>1.06 At the time of the review, cremated remains were stored securely prior to collection with applicants being notified if the remains had not been collected.</p> <p>1.07 At the time of the review, a full annual and a six monthly service of each cremator had been conducted.</p> <p>1.08 At the time of the review, Risk Assessments were held covering the operations of the Crematorium which had been reviewed by the Superintendent Registrar on an annual basis.</p>

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
	No Critical (Red) or Significant (Amber) weaknesses were identified for this control objective.				

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Control Objective 2: All income is collected, receipted, banked promptly and correctly accounted for in the Crematorium records.
	<p>Strengths:</p> <p>2.01 At the time of the review a full tariff of fees & charges for the Crematorium was available. All charges were clearly documented.</p> <p>2.02 For the sample examined, charges levied for services were in-line with the approved tariff.</p> <p>2.03 At the time of the review, the current fees & charges for Crematorium services had been approved by the Joint Committee at their meeting on 20/01/2016.</p> <p>2.04 For the sample examined, invoices were raised promptly at the end of the month following the service taking place.</p> <p>2.05 For the sample examined, receipts were issued via the Paye.net system for each payment received.</p> <p>2.06 At the time of the review, the Crematorium had an approved safe and insurance limits were adhered to.</p> <p>2.07 For the sample examined, income was being banked promptly (within 5 working days) and intact.</p> <p>2.08 For the sample examined, income returns were fully completed and certified by the Superintendent Registrar.</p> <p>2.09 For the sample examined, daily reconciliations of income were undertaken by the Deputy Manager which were reviewed by the Superintendent Registrar.</p> <p>2.10 For the sample examined, all lease agreements for Sanctum Vaults and Vase Blocks were recorded on Epilogue with applicants being contacted prior to the expiry of the lease.</p> <p>2.11 For the sample month examined, all items for re-sale were appropriately recorded on Epilogue against each record.</p>

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
	No Critical (Red) or Significant (Amber) weaknesses were identified for this control objective.				

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Control Objective 3: To ensure that ordering, receipt and payment for goods is in accordance with Financial Regulations and Contract Standing Orders.
3.01	Strengths: For the sample examined, i-Proc orders had been raised and appropriately approved for purchases made by the Crematorium.
3.02	For the sample examined, recurring payment schedules were maintained to monitor utility costs and call-off orders.
3.03	For the sample examined, all invoices were paid via the i-Proc system. Payments had only been made against original invoices addressed to the Authority / Gwent Crematorium.
3.04	At the time of the review, the Crematorium budget was monitored with reports submitted to each meeting of the Joint Committee.

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
3.05	<p>For the sample of purchases examined, evidence of market testing / quotations being received was not being documented. Excepted Contract forms were not being completed where appropriate.</p> <p><i>This is non-compliant with Contract Standing Orders as there is no formal recording of the reasoning behind the awarding of contracts and there could be allegations of favouritism / bias towards particular suppliers used.</i></p>	<p>A sample of 10 invoices was selected for review and for 8/10 of these evidence of achieving value for money was not documented. For the purchases to Teleshore (UK), Exova (UK), Terry Smith Coffin Manufacturers and WM Garden Services explanations were received regarding why these companies were being used however, these reasons along with any evidence of market testing was not being documented.</p> <p>For 3 of these purchases, we were advised that the goods / services were specialised and only available from a single provider however an excepted contracts form had not been completed. These were:</p> <ul style="list-style-type: none"> • Facultative Technologies (x2 invoices) for Cremator 	<p>Improved documentation demonstrating that value for money is being achieved to be implemented.</p> <p>Excepted contracts forms to be completed as appropriate.</p>	<p>Superintendent & Registrar (PSD)</p> <p>Deputy Manager (KC)</p>	<p>Immediately / on-going</p>

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
		<p>services</p> <ul style="list-style-type: none"> • Ashes into Glass for re-sale items. <p>Also for the purchases made to Westley Media, the Superintendent Registrar confirmed that this was agreed by the Joint Committee circa 2004 but the continuing purchase had not been reviewed / approved since. The Crematorium should ensure that this system continues to be value for money. It was noted that the removal of this system would require considerable expense and redecoration of the chapel.</p>			

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Control Objective 4: Adequate arrangements exist for the security and recording of stock, stores and assets belonging to the Crematorium.
4.01 4.02	<p>Strengths:</p> <p>At the time of the review, visitors to the Crematorium were required to sign in / out. The record appeared to be fully completed.</p> <p>At the time of the review, a key holder list was held for each member of staff.</p>

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
4.03	<p>At the time of the review, although an inventory of assets was held, this had not been reviewed or updated for a number of years.</p> <p><i>This does not comply with Financial Regulations. This leads to the increased risk of theft going undetected and items not being recoverable or identifiable to the Crematorium if they were to be stolen / lost / mislaid. There could be delays in insurance claims where full asset details are not held.</i></p>	<p>Discussion was held with the Superintendent Registrar and a copy of the Crematorium's inventory record was obtained. It was confirmed that this record had not been updated for a number of years with the last amendment being a disposal made in 2007.</p>	<p>Review of inventory to be made and recorded.</p>	<p>Superintendent & Registrar (PSD)</p> <p>Deputy Manager (KC)</p>	<p>July 2017</p>
4.04	<p>At the time of the review, the rent for the Caretakers Lodge at the Crematorium had not been reviewed for a number of years. The employee was undertaking additional duties as part of the tenancy which was not formally documented and they did not receive remuneration for.</p> <p><i>The level of rent is required to be</i></p>	<p>It was identified that one of the Crematorium Attendants PL (119900) resided in the Caretakers Lodge and paid a monthly rent of £260 (£60 per week). This had not been reviewed since 2006 with the tenancy agreement stating that an annual review should take place. Note: the tenancy agreement appeared to have been written in</p>	<p>Consultation to take place with GP (as Senior Legal Officer and Honorary Secretary to the Joint Cremation Committee) Documents for review to be put to Joint Cremation Committee at first opportunity.</p>	<p>Superintendent & Registrar (PSD)</p> <p>Deputy Manager (KC)</p> <p>Legal Officers</p>	<p>Autumn 2017</p>

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
	<p><i>reviewed to ensure that it is set at a level which is appropriate. Without a review, allegations could be made against staff / the Authority that they are providing subsidised rent for employees.</i></p>	<p>2012 and backdated to 2006. It was confirmed by the Superintendent Registrar that he was happy with the current arrangement because PL provided additional services not within the agreement (such as out of hours caretaking duties) and did not claim additional hours for this. As this was not within the tenancy agreement nor was PL claiming additional hours, PL was working for the Crematorium for no official remuneration and this could leave the Authority open to future claim. Where an employee undertakes duties on behalf of the Crematorium they should be remunerated appropriately for these or the agreement that this forms part of the tenancy documented and formally agreed.</p>			

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Control Objective 5: Staff are paid at appropriate rates, amendments to payroll data are authorised, paid correctly and in line with Policy. Management demonstrate a review of staff attendance, sickness and the 'Your Review' Process.
5.01	Strengths: For the sample examined, staff were appropriately costed to the service and paid on the correct spinal column point.
5.02	Honorariums paid to members of staff during 2015/16 and 2016/17 (to date) were supported by a Business Case authorised by the Head of Service.
5.03	For the period examined, staff used a clocking in / out system to record their working hours with the time accurately transposed onto their flexi tracker spreadsheets.
5.04	For the sample examined, annual leave was monitored and authorised by the Superintendent Registrar.
5.05	For the sample of absences examined, Self-Certification and Return to Work Discussion Forms were completed in full, within 7 calendar days of the employee returning to work and reasons were provided as to why the management action taken was appropriate.
5.06	At the time of the review, the Crematorium had a Risk Assessment in place for Lone Working which had been reviewed on an annual basis.

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
5.07	<p>Employees' certificates of insurance, driving licences and MOT certificates were not always reviewed annually for members of staff who used a vehicle on behalf of the Authority.</p> <p><i>Employees who drive on behalf of the Crematorium / Authority may not be adequately insured, hold valid driving licences or have a valid MOT while using their own vehicles, leaving the Crematorium / Authority open to claims and adverse publicity / reputational damage.</i></p>	<p>It was confirmed that no staff currently claim Travel & Subsistence but that private vehicles are used to attend meetings at the Civic Centre or to undertake the weekly banking. Driving licence checks should be conducted on at least an annual basis with staff being reminded that they should not be undertaking journeys on behalf of the Crematorium / Authority irrespective of whether or not travel expenses are claimed unless their documents have been reviewed and appropriate business insurance cover is in place.</p> <p>Staff should be reminded that if</p>	Review to be made up to date and kept current.	<p>Superintendent & Registrar (PSD)</p> <p>Deputy Manager (KC)</p>	March 2017

APPENDIX 1 - ANALYSIS OF STRENGTHS & WEAKNESSES / ACTION PLAN

Ref.	Weakness & Risk	Audit Comment	Agreed Management Action	By Who	By When
		they use their personal vehicle without valid business insurance for a work related journey, they are not legally entitled to drive for work purposes and if they were to be involved in an accident would not be insured.			

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APPENDIX 2 - LESS SIGNIFICANT ISSUES IDENTIFIED

Ref	Weakness	Audit Comment	Noted
1.09	<p>Control Objective 1 At the time of the review, a set of standard operating procedures / procedure manual was not held for the service.</p>	<p>During discussion with the Superintendent & Registrar it was found that a set of operating procedures / procedure manual detailing all aspects of the service (general administrative and cremation processes) was not held. These would aide with staff training / induction processes and in the absence of key members of staff.</p>	<p>Superintendent & Registrar (PSD)</p>
1.10	<p>Control Objective 1 For the sample examined, statutory paperwork was not being date stamped when received. Where an amendment had been made to a Coroners Certificate (Form 6), there was no evidence to support who made or authorised the amendment.</p>	<p>A sample of 10 cremations was examined and the statutory and internal paperwork was viewed in support of these. There was a requirement that forms were submitted to the Crematorium 48 hours prior to the service taking place, however, forms were not being date stamped. It was noted that all Form 10's were authorised prior to the date of the cremation taking place which would indicate that forms had been received on time.</p> <p>For 1/3 cremation's examined which included a Form 6 (Certificate of Coroner) it was found that an amendment had been made to 'age at date of death' field (Cremation no 134283). There was no evidence as to who made this amendment although it was noted that the Medical Referee had authorised the cremation to take place via Form 10. All amendments made to statutory paperwork should be initialled and dated by the person in the case of any query / dispute at a later date.</p>	<p>Superintendent & Registrar (PSD)</p>
1.11	<p>Control Objective 1 For the sample of Form 10's examined, these had not been completed in full.</p>	<p>A sample of 10 Form 10's (Authorisation of cremation of deceased person by medical referee) was examined and it was found that on each form the Cremation Authority was not recorded. This statutory form states that it must be completed in full or if a part did not apply to enter N/A.</p>	<p>Superintendent & Registrar (PSD)</p>

APPENDIX 2 - LESS SIGNIFICANT ISSUES IDENTIFIED

Ref	Weakness	Audit Comment	Noted
1.12	<p>Control Objective 1 For the sample examined, although all collected remains had been signed for, the name of the person collecting the remains and their relation to the applicant was not documented.</p>	<p>A sample of cremations was examined and a check was made to ensure that the remains of the deceased had been collected by an appropriate person. For 4/7 examined, the signature of the person collecting the remains did not match to either the applicant or the Funeral Directors signature recorded on Form 1. It was noted that other persons were permitted to collect the remains with proof of ID and this was witnessed during a visit to the Crematorium, however, when this occurred the relationship to the applicant and the name of the person collecting the remains was not being documented.</p>	<p>Superintendent & Registrar (PSD)</p>
1.13	<p>Control Objective 1 At the time of the review, Risk Assessments were based on an out of date template and required updating.</p>	<p>Although the Crematorium held a number of Risk Assessments it was found that these were on an old template with some being more than 10 years old (dated 2004). These should be updated onto the NCC Risk Assessment template. It was noted that some of the newer Risk Assessments had already been completed using this template and the Superintendent Registrar planned to complete this ahead of the next annual review (December 2016).</p>	<p>Superintendent & Registrar (PSD)</p>
2.12	<p>Control Objective 2 At the time of the review, the Gwent Crematorium website did not detail all the fees & charges for the services offered.</p>	<p>The Gwent Crematorium website was reviewed and it was found that a copy of the full tariff was not displayed. It was found that the cost for each service was not displayed. This would allow applicants / the bereaved to ensure that the Funeral Director is charging them the correct fee for the service. It was also found that some additional services offered such as DVD recordings of the service and jewellery was not displayed. There was also no information available on the website regarding 'Ashes into Glass' which is offered at the Crematorium. Without this being on the website, customers may be unaware that the service is available.</p>	<p>Superintendent & Registrar (PSD)</p>

APPENDIX 2 - LESS SIGNIFICANT ISSUES IDENTIFIED

Ref	Weakness	Audit Comment	Noted
2.13	<p>Control Objective 2 Refusals of offers of gifts were not recorded in line with the NCC Employee Code of Conduct.</p>	<p>This was discussed with the Superintendent Registrar. Gifts of low value may sometimes be offered but are refused by staff as a matter of course. However, the offering and refusal was not recorded. It was noted that this was raised in the previous audit report (2012/13).</p>	<p>Superintendent & Registrar (PSD)</p>
2.14	<p>Control Objective 2 At the time of the review, the commission agreement with Ashes into Glass had not been formally agreed / documented and approved by the Joint Committee.</p>	<p>Gwent Crematorium currently offer a service called Ashes into Glass where families can purchase jewellery made using cremated remains. All income is received and banked by the Crematorium with Ashes into Glass invoicing upon delivery of the goods. The invoice was less a commission to be retained by the Crematorium. There was no supporting paperwork confirming the agreed commission rate or that this had been discussed with and approved by the Joint Committee. In the absence of a formal agreement, this could lead to allegations of favouritism / bias against the Crematorium in selecting this supplier.</p>	<p>Superintendent & Registrar (PSD)</p>
3.06	<p>Control Objective 3 At the time of the review, not all staff had attended a Financial Regulations Training Session.</p>	<p>The training records were reviewed for the administrative staff at the Crematorium and it was found that the Deputy Manager (KC 121280) had not attended a Financial Regulations Training Session. It was also found that the Superintendent & Registrar (PD 100061) had not attended an update session since 2008 and the Admin Assistant (CT 123034) had not attended training since 2003. Both Financial Regulations and Contract Standing Orders have been updated since these dates with the last review being in July 2016.</p>	<p>Superintendent & Registrar (PSD)</p>

APPENDIX 2 - LESS SIGNIFICANT ISSUES IDENTIFIED

Ref	Weakness	Audit Comment	Noted
3.07	<p>Control Objective 3 For the sample examined, purchase orders were not always raised in advance of the purchase being made. These had not always been marked as 'for confirmation purposes'.</p>	<p>A sample of purchases was selected and examined. For 3/9 orders these were raised following the invoice being received, i.e. not raised and approved in advance. These had also not been marked as being confirmation orders;</p> <ul style="list-style-type: none"> • PO 700091257, Facultative Technologies, £9,662.26, 6 Monthly Service of Cremators. Invoice date 29/01/16, order date 09/02/16. • PO 700093812, Facultative Technologies, £9,801.14, 12 Monthly Service of Cremators. Invoice date 23/03/16, order date 30/03/16. • PO 700099832, WM Garden Services, £1,260, Supply & Install Flag Pole. Invoice date 25/07/16, order date 27/07/16. <p>It was noted that for the orders to Facultative Technologies, additional fees would be charged depending on the faults identified at service; however, as the service itself was pre-planned, a purchase order should be raised and approved in advance of the service taking place to allow for a commitment to the budget. Any additional fees / work should then be retrospectively added to the purchase order and approved.</p>	Superintendent & Registrar (PSD)
3.08	<p>Control Objective 3 For the sample of purchases examined, evidence of goods / services being received was not always available.</p>	<p>A sample of paid invoices was selected for review and a check was made to ensure that a delivery note or other evidence of goods / services being received was held. It was found that for 4/9 no evidence was available. These were;</p> <ul style="list-style-type: none"> • Newport Norse, invoice no 73-04866, £2,941.02 • Teleshore (UK), invoice no 15254, £3,810 • WM Garden Services, invoice no 580, £1,260 • Ashes into Glass, invoice no 41431, £665.64. <p>It was noted that each of these orders had been receipted on i-Proc confirming delivery and a copy of the delivery note for Teleshore (UK) had been obtained from the company following a request by Internal Audit.</p>	Superintendent & Registrar (PSD)

APPENDIX 2 - LESS SIGNIFICANT ISSUES IDENTIFIED

Ref	Weakness	Audit Comment	Noted
5.08	<p>Control Objective 5 Your Review's had not been completed for staff for the 2015/16 year.</p>	<p>Discussion with the Superintendent Registrar highlighted that due to staffing resource issues during the period Your Review's had not been completed for the 2015/16 year. A review of the training records identified that the majority of staff had not received a review since May 2014.</p>	<p>Superintendent & Registrar (PSD)</p>
5.09	<p>Control Objective 5 At the time of the review, not all staff had attended Information Security training.</p>	<p>The training records of administrative staff were reviewed and it was found that only the Superintendent Registrar had attended Information Security training. As staff deal with highly confidential and sensitive information on a daily basis they should all attend training to ensure they are aware of their role and responsibilities with regards to the Data Protection Act.</p>	<p>Superintendent & Registrar (PSD)</p>
5.10	<p>Control Objective 5 For the sample examined, the 'Streetscene' overtime claim forms were not being used and the paperwork used involved duplication and did not record all required information.</p>	<p>The standard Streetscene overtime claim forms were not being used. Employees would complete a claim form which would then be added to another form for submission to Employment Services, creating duplication. The reasons for overtime and the actual dates / times worked were not being recorded.</p> <p>It was also found that for 2 employees (SB 142077 and NP 142867) part of the payment made in June 2016 (May timesheet) was at 1.25 time rather than plain time as stated on the claim form. This input error has been raised with Employment Services.</p>	<p>Superintendent & Registrar (PSD)</p>

