

**REPORT TO: TAYSIDE VALUATION JOINT BOARD – 20 NOVEMBER 2023**

**REPORT ON: INTERNAL AUDIT**

**REPORT BY: ASSESSOR**

**REPORT NO: TVJB 23-2023**

## **1 PURPOSE OF REPORT**

1.1 To present to the Board the following Internal Audit Report which is attached as an appendix to this report:-

Internal Audit Report 2024/02 – Payroll

## **2 RECOMMENDATIONS**

2.1 The Joint Board is asked to note the contents of this Report and attached Audit Report.

## **3 FINANCIAL IMPLICATIONS**

3.1 The cost of Internal Audit Services is provided for in the Assessor's Revenue Budget.

## **4 POLICY IMPLICATIONS**

4.1 This report has been screened for any policy implications in respect of Sustainability, Strategic Environmental Assessment, Anti-Poverty, Equality Impact Assessment and Risk Management. There are no major issues.

## **5 BACKGROUND**

5.1 Henderson Loggie, Chartered Accountants, were appointed to provide an Internal Audit Service in respect of the financial years 1 April 2022 to 31 March 2025. Audit work has proceeded in accordance with the Audit Needs Assessment and Strategic Plan for the period 2022 to 2025 as approved by the Joint Board on 29 August 2022.

5.2 Internal Audit Report 2024/02 – Payroll - is attached as Appendix 1 to this report. It has been prepared by Internal Audit following discussion with the Assessor. The overall conclusion of the report is that the level of assurance is satisfactory and that the system meets the control objectives with some weaknesses present. Two recommendations have been made to resolve these weaknesses and the Assessor will now work to ensure these are actioned.

## **6 CONSULTATIONS**

6.1 The Clerk and Treasurer to the Joint Board have been consulted on this report.

## **7 BACKGROUND PAPERS**

7.1 None.

**ROY CHRISTIE**  
Assessor

**November 2023**

LEVEL OF ASSURANCE

Satisfactory

# Tayside Valuation Joint Board

## Payroll

Internal Audit report No: 2024/02

Draft issued: 1 November 2023

Final issued: 2 November 2023



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## Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Action Grades

<b>Priority 1</b>	Issue subjecting the organisation to material risk, and which requires to be brought to the attention of the Joint Board.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk, and which should be addressed by the Assessor.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



# Management Summary

## Overall Level of Assurance

<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
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## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Tayside Valuation Joint Board ('the Board') Risk Register:

- 2.2 - Unexpected Expenditure leading to cash flow problems (risk rating: low);
- 2.3 - Unauthorised Expenditure (risk rating: low); and
- 2.4 – Fraud (risk rating: low)

## Background

As part of the Internal Audit programme at the Board for 2023/24 we carried out a review of the systems in place in relation to Payroll. The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Board has a Service Level Agreement ('SLA') with Dundee City Council ('DCC') for the provision of financial services by DCC to the Board, including payroll and HR services and management information support. The latest SLA covered the period 1 April 2018 to 31 March 2021 but was extended during Covid. An updated SLA is expected to be agreed between the Board and DCC over the next 12 months.

The Board also receives regular advice from the HR team at DCC on anything that may affect its payroll, such as changes in legislation.

The Board uses DCC's integrated HR/payroll system – ResourceLink – where Board staff access is restricted to the Administration Manager for Finance and Personnel and the Secretary/Administration Assistant. The Administration Manager for Finance and Personnel administers the monthly payroll, makes alterations to it as a result of overtime, travel and subsistence expenses, changes to hours, and pay grades etc. They also add the starters and leavers onto the system and update the employee data as required.

DCC is responsible for introducing any admin changes into the system, such as adding valid pay grades to each job role, as well as managing tax codes and payroll deductions such as income tax, NI, student loans, car hire, and childcare. Any supporting evidence for the deductions is obtained and held by DCC and they input it onto the ResourceLink system. DCC also runs the Board's monthly payroll and makes the payroll-related payments.



## Scope, Objectives and Overall Findings

This audit included a high-level review of all key aspects of Payroll, including an examination of payments, authorisations, and changes to payroll data. The audit covered activities undertaken by the Board but not the Dundee City Council systems.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
	1	2	3	
<b>The specific objectives of the review were to seek reasonable assurance that:</b>	<b>No. of Agreed Actions</b>			
1. All new posts are appropriately approved.	Good	0	0	0
2. Starters and leavers are properly treated and enter and leave the payroll system at the correct dates.	Good	0	0	0
3. Overtime payments and other variations to pay are properly authorised, processed, and recorded.	Satisfactory	0	0	1
4. There is robust approval and checking of changes to employee standing data.	Satisfactory	0	0	1
5. Monitoring information is adequate for identifying incorrect payroll payments and to allow budget holders to manage their budgets effectively.	Good	0	0	0
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>	<b>0</b>	<b>0</b>	<b>2</b>
		System meets control objectives with some weaknesses present.		

## Audit Approach

From discussion with relevant staff, and review of procedural documentation, we identified the key internal controls in place within the payroll system and compared these with expected controls. Audit testing was then carried out to ensure that the controls in place are operating effectively.



### Summary of Main Findings

#### Strengths

- Payroll responsibilities are defined in the Financial Regulations (June 2022).
- The Board has a Service Level Agreement with Dundee City Council for the provision of financial services by DCC to the Board, including payroll and HR services and management information support. The Board also receives regular advice from the HR team at DCC on anything that may affect its payroll, such as changes in legislation.
- The Board uses an integrated HR/payroll system administered by DCC – ResourceLink. The access to the system is restricted to key personnel only.
- The staff members involved in the payroll processes are very experienced and have a detailed understanding of the systems in place. Systems of checks and reconciliations have been established to ensure data accuracy.
- The Administration Manager for Finance and Personnel produces 'Payroll Checking Sheets' and 'Deductions Sheets' each month which contain detailed information on all pay elements for each staff member. The data on these sheets is checked to every employee's payslip each month to make sure there are no discrepancies.
- There is an establishment and a detailed staff structure in place. All new posts are appropriately approved.
- Sample testing of starters and leavers confirmed that appropriate paperwork was in place for the sampled employees, they entered and left the ResourceLink system on the correct dates, and the gross pay was calculated correctly in relation to the staff member's first/last day of service.
- Sample testing of overtime and additional hours payments, as well as travel and subsistence payments, confirmed that appropriate forms were completed in each case and our recalculation of the amounts due agreed to the payments made to the staff members.
- Sample testing of changes to employee standing data verified that appropriate request forms were completed in each case, and that the data entered into the ResourceLink system agreed to the details included in the request forms.
- Sample testing confirmed that payments of net pay made during the current financial year were accurate.

#### Weaknesses

- Our testing identified that there was no evidence of authorisation in line with the Board's procedures for five out of 10 overtime and additional hours payments sampled, as well as all ten travel and subsistence payments sampled. The 'Overtime Return' forms should be individually signed off by the Assistant Assessors and five of them were not. However, we acknowledge that the Assistant Assessor passes on any completed forms together with their approval to the Administration Manager for Finance and Personnel via e-mail, effectively acting as a form of electronic approval. Although the 10 'Claim for Travelling & Subsistence Expenses' forms sampled were not authorised by the Assessor as required by the Board's procedures, they were signed by the employees' line managers prior to being issued to the Administration Manager for Finance and Personnel for processing through payroll and were checked by both the line managers and the Administration Manager for Finance and Personnel for completeness and accuracy. We note that the Assessor's authorisation also has limited effectiveness as a control due to being applied retrospectively.
- Changes to employee standing data can be made by those staff members with access to the ResourceLink system without further approval or checks. Segregation controls are in place to ensure that there is checking of data entries made by each member of staff with access to the system, however we note that these are not always evidenced. The Board does not receive any variance or exception reports from DCC which could provide an additional control in identifying errors.

### Acknowledgments

We would like to take this opportunity to thank the staff at the Board who helped us during the course of our audit.



## Main Findings and Action Plan

### **Objective 1 - All new posts are appropriately approved.**

The Board has a Staff Structure in place, last updated in August 2023, which shows the management structure and all approved posts in the organisation, including those that are currently vacant. The full-time equivalent is noted for each job role which has been filled on a part-time basis.

There are currently 65 staff members at the Board. The workforce is very stable and there are few starters and leavers in any given year.

The Administration Manager for Finance and Personnel has a key role in managing the budget for the Board, including making decisions regarding allocation of staffing resources. Managers can highlight to the Management Team a need for certain posts to be filled with proposals put to the Assessor for approval. If the Assessor decides that there is a requirement and capacity to hire new staff, they will present a proposal to the Joint Board for consideration and approval. An e-mail would then be sent to the Administration Manager for Finance and Personnel confirming that the post has been approved and they would prepare the job details and other information required to publish the job advert. The Board uses TalentLink (applicant tracking system, recruitment & onboarding for Public Sector) and any adverts are placed on MyJobScotland for two weeks, after which the candidates are invited for interviews.



### **Objective 2 - Starters and leavers are properly treated and enter and leave the payroll system at the correct dates.**

#### **Starters**

Once a candidate for a vacant post is successful, the Board goes through the process of collecting any additional information and documents, including references, from the prospective employee and passes this on to the Chair of the interview panel. Basic disclosures are also issued to the prospective starter to be filled out and returned, the offer of appointment letter is sent, the starting date and the salary grade are subsequently agreed, and the contract is issued. Induction packs are prepared by the Secretary/Administration Assistant and sent to the starter's Line Manager in advance of their first day of service. At induction, a New Start form and a P45 or P46 form will be completed by the employee, collected, and sent to the Administration Manager for Finance and Personnel, who receives a notification to add the new staff member onto the payroll.

The start date is agreed on the contract, and this is input into the ResourceLink system together with the other employee details, including salary, within the current month's payroll. The system automatically calculates the first month's pay. Once that month's payroll is processed and the payslip is generated, it is manually checked to make sure that the system calculated pay is accurate.

We selected a sample of two starters in the current financial year. We confirmed that copies of the completed and signed contracts, New Start forms, and P46 forms were in place, and that the details shown on each form agreed to each other and the data held in the ResourceLink system.

Finally, we verified that the gross pay in the first payslips has been correctly calculated in relation to employees' contracts and start dates.





### **Objective 2 - Starters and leavers are properly treated and enter and leave the payroll system at the correct dates (continued).**

#### **Leavers**

The leaver process is initiated when the staff member's line manager or the Administration Manager for Finance and Personnel receive an e-mail from the employee notifying them of their intention to leave the organisation. Once formal notice to leave is received, any outstanding annual leave is checked, and agreed whether this will be taken as holidays prior to the leaving date or paid in lieu. The formal letter of resignation and the confirmation letter issued to the employee by the Board are used as the basis of information relevant to payroll, such as the last day of service and the treatment of the outstanding holidays. The leaving date is input into the ResourceLink system which automatically calculates the last month's pay based on the salary information included within the system. Once the final month's payroll is processed and the payslip is generated, it is manually checked to make sure that the pay is accurate. After the payroll is run for the month, pension forms are prepared and issued to the employee.

There is no leaver form or checklist in place in regard to payroll as the process is seen as straightforward and routine.

We selected a sample of two leavers who left during the financial year. We confirmed that in both cases the leaver notification procedure operated correctly, a formal letter of resignation was received by the Board, and a confirmation letter was subsequently returned to the employee confirming their last day of service and arrangements regarding any outstanding holidays.

We verified that the gross pay in the last payslips had been correctly calculated in relation to the employees' contracts and leaving dates, all outstanding sums were deducted, and pay ceased on the last day of service.



### **Objective 3 - Overtime payments and other variations to pay are properly authorised, processed, and recorded.**

#### **Additional hours and overtime**

The standard full-time working hours for the Board's employees are 7.40 working hours per day, or 37.00 working hours per week. Staff do not accrue any overtime but there may be periods where overtime is required, such as the weeks preceding local and national elections. There is a set overtime budget of about £5,000 per annum and, being mindful of this, it may be decided at the regular Management Team meetings that there is a need for overtime and additional hours to be worked for a particular period, which is subsequently communicated to staff. The normal overtime budget was exceeded in 2022-23 in order to meet the deadline for the revaluation of non-domestic properties by 31 March 2023. Overtime payments were instead covered by funding received from the Scottish Government, a result of recommendations raised following the Barclay review into taxation of non-domestic properties, including a move from a five-year to a three-year revaluation cycle. Employees worked a significant amount of overtime relating to this activity during October and November 2022.

Where staff members work overtime, they complete an 'Overtime Return' form on a monthly basis to record their extra hours. The forms include the employee payroll number, name, a table showing extra hours worked on each day of the month, and a section for the Assistant Assessor's signature to approve the form. All overtime and additional hours worked must be approved by the Assistant Assessor in each division prior to payment. Once the forms are approved, they are passed on to the Administration Manager for Finance and Personnel who inputs the details into the ResourceLink system. Overtime and additional hours payments are made one month in arrears.

We tested a sample of 10 overtime and additional hours payments made which covered staff across different pay grades. Nine of the payments related to overtime and one payment was for additional hours worked by a part-time staff member. We noted that in each case the 'Overtime Return' forms were in place and contained the staff member details. We also recalculated the payments due based on the hours recorded and checked whether these agreed to the relevant payslips and the Payroll Checking Sheets prepared by the Administration Manager for Finance and Personnel. No issues were noted regarding these tests.

We noted that only five out of the 10 'Overtime Return' forms checked had the Assistant Assessor's name, to evidence approval, noted in the relevant section of the form. However, once 'Overtime Return' forms are submitted by the employee to the Assistant Assessor, the Assistant Assessor passes them on together with their approval to the Administration Manager for Finance and Personnel via e-mail. If any 'Overtime Return' forms were to be sent by the employee directly to the Administration Manager for Finance and Personnel, they would first seek to obtain the Assistant Assessor's approval prior to inputting the overtime in the ResourceLink system. (Refer to **R1** below).



### Objective 3 - Overtime payments and other variations to pay are properly authorised, processed, and recorded (continued).

#### Travel and Subsistence

The Board has separate forms in place for travel & subsistence expenses claims. The forms include the employee's details including name, address, payroll number, HQ/base, and, if relevant, car registration number and engine capacity. All expenses incurred in a particular month must be entered together with the dates, times, and details of journey. For mileage claims, car details must be registered with the Board - otherwise payments cannot be made. The staff members are required to provide receipts or other evidence for all applicable costs other than mileage. The 'Claim for Travelling & Subsistence Expenses' forms are submitted on a monthly basis and once the employee completes this, they are required to send it to their line manager who verifies the details and passes the form on to the Administration Manager for Finance and Personnel who collects all the forms together for each office for the relevant month. All forms are printed out then double-checked for accuracy and reasonableness. The amounts due to each employee are then input into the ResourceLink system. Travel and subsistence payments are made one month in arrears and included within the employees' pay for that month.

Once the payroll for the month has been run, the Assessor would normally physically sign off all the forms and return them to the Administration Manager for Finance and Personnel. We noted that at the time of the audit approval of expenses was several months behind schedule. We noted that this was due partly to the Assessor's workload and delays in the process which arise from Assessor being based in the Perth office and the Administration Manager for Finance and Personnel being based in the Forfar office, with forms only signed off when the Assessor is in the Forfar headquarters, or the Administration Manager for Finance and Personnel is able to take claims to the Perth office for signing. As such, the Assessor relies on the checks on the expense details and amounts performed by the Administration Manager for Finance and Personnel.

We tested a sample of 10 travel and subsistence payments made for claims raised during the current financial year. All 10 claims included payments for mileage, and three included payments for subsistence (lunch allowance). We confirmed that the 'Claim for Travelling & Subsistence Expenses' forms were in place for each of the payments selected, and that they included the employee and expenditure details, were signed off by the employee and verified by their line manager. We also recalculated the payments due according to the forms and checked whether these agreed to the relevant payslips and the Payroll Checking Sheets prepared by the Administration Manager for Finance and Personnel. However, we noted that none of the forms examined contained the Assessor's signature for authorisation as required by the Board's procedures. (Refer to **R1** below).



**Objective 3 - Overtime payments and other variations to pay are properly authorised, processed, and recorded (continued).**

Observation	Risk	Recommendation	Management Response			
<p>We noted during our testing that five out of 10 'Overtime Return' forms and all 10 'Claim for Travelling &amp; Subsistence Expenses' forms examined did not contain signatures from the authorised signatories, e.g., the Assistant Assessor or the Assessor.</p> <p>Regarding the 'Claim for Travelling &amp; Subsistence Expenses' forms, the current process is that the Assessor signs these off physically where our audit, as noted above, found that the process was several months behind schedule. Even if the process operated as intended, these would still be signed off retrospectively and as such the overall effectiveness of the control is reduced.</p> <p>Regarding the 'Overtime Return' forms, these should ideally be signed off individually by the Assistant Assessors. However, we acknowledge that the Assistant Assessor passes on any completed forms together with their approval to the Administration Manager for Finance and Personnel via e-mail, effectively acting as a form of electronic approval.</p>	<p>Risk of unauthorised payments being made. Risk of the details input by the staff members being incorrect or unverified.</p>	<p><b>R1</b> To ensure that expense claims are approved prior to the payroll being processed, processes that require physical sign-off of documents should be replaced with electronic authorisation instead, for example using e-mail. The responsibility of approving the 'Claim for Travelling &amp; Subsistence Expenses' forms should either be passed down to the Assistant Assessors who can authorise these by e-mail similar to the 'Overtime Return' forms, or the Assessor could, after checking for reasonableness, authorise a single spreadsheet summarising all travel and subsistence claims made by the individual staff members, approved by their line managers, and further double-checked by the Administration Manager for Finance and Personnel.</p>	<p>Procedures will be put in place so that the Assessor will authorise a single expenses summary spreadsheet, checked by Admin Manager as recommended.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 December 2023</p> <table border="1" data-bbox="1585 1169 2087 1321"> <tr> <td data-bbox="1585 1169 1872 1321">Grade</td> <td data-bbox="1872 1169 2087 1321">3</td> </tr> </table>		Grade	3
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### **Objective 4 - There is robust approval and checking of changes to employee standing data.**

The Board has a 'Change of Circumstances Notification' form in place for employees to request changes to basic employee standing data, such as their name and address and an 'Authority for Payment of a Salary/Wage through a Bank/Building Society' form to request changes to bank details. These are supplied to staff as requested and once completed are sent directly back to the Administration Manager for Finance and Personnel, who then inputs the new details into the ResourceLink system and has their inputs checked by the Secretary/Admin Assistant or vice versa. No further approval is normally obtained for any changes processed. System controls are in place which ensure that the Administration Manager for Finance and Personnel and the Secretary/Admin Assistant are unable to access or amend their own records on ResourceLink.

Employees are not independently contacted to confirm that the changes requested are genuine. However, when sending back the appropriate form to the employee to be filled out and returned, the Administration Manager for Finance and Personnel makes sure to e-mail the address on the organisation's database instead of replying to the original e-mail requesting the change. Requests for changes to employee standing data are rare and all need to be backed by a completed form. There is no report produced by DCC summarising all the changes to employee records made during the month for further monitoring.

Instruction and approval to change an employee's grade, salary, working hours etc. come directly from the Management Team. The modifications are entered based on employment letters and contracts that have been approved by the Assessor, and nothing is actioned on the payroll system if there is no appropriate paperwork in place. Changes are then made to the staff member's record and any relevant evidence is filed in their personal folder on a shared drive to which only the Administration Manager for Finance and Personnel, the Secretary/Admin Assistant, and the Assessor have access to.

We tested a sample of four changes to employee standing data. Two of these related to changes of address, one related to a change of surname, and one was a change of bank details. We confirmed that in each case the 'Change of Circumstances Notification' form or an 'Authority for Payment of a Salary/Wage through a Bank/Building Society' form were complete and signed by the employee in line with the Board's procedures.



**Objective 4 - There is robust approval and checking of changes to employee standing data (continued).**

Observation	Risk	Recommendation	Management Response			
<p>We noted that for three out of the four requests tested, the 'For HQ use only' section of the forms was not completed. This section notes who actioned and who authorised the change, and what pay period the change was applied in. It was explained that this should be evidenced on the forms themselves, although it is not essential due to the way the process works in practice.</p> <p>We also noted that no report is obtained from DCC as part of the monthly payroll process showing any changes made to key employee standing data in the payroll system. Although we accept that there is a control in place where the Secretary/Admin Assistant checks the inputs of the Administration Manager for Finance and Personnel and vice versa, this is not physically evidenced.</p>	<p>Risk of fraud or errors when inputting changes to employee standing data onto the payroll system.</p>	<p><b>R2</b> Although the Board is not able to make administrative changes to the ResourceLink HR/payroll system, such as running additional payroll management reports, additional controls can be introduced to make sure that the risk of fraud or errors relating to changes to employee standing data is reduced. The Board should ensure that the 'For HQ use only' section on forms is completed to evidence who actioned the request, what pay period this was applied in, and that another staff member has checked what has been entered onto the system. The Board should also consider asking DCC to generate monthly reports which summarise changes to employee standing data, as well as highlighting new starters and leavers, prior to each payroll being processed.</p>	<p>The Board will put procedures in place to implement the recommendation re completion of 'For HQ use only' section on forms, and will liaise with DCC re the possibility of generating monthly reports.</p> <p><b>To be actioned by:</b> Assessor</p> <p><b>No later than:</b> 31 December 2023</p> <table border="1" data-bbox="1585 1174 2089 1279"> <tr> <td data-bbox="1585 1174 1841 1279"><b>Grade</b></td> <td data-bbox="1841 1174 2089 1279"><b>3</b></td> </tr> </table>		<b>Grade</b>	<b>3</b>
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### **Objective 5 - proper authorisation, processing and recording of payments.**

The Administration Manager for Finance and Personnel prepares Payroll Checking Sheets and Deductions Sheets each month which contain a breakdown of all pay elements for each staff member at the Board, along with other information such as their job title, pay grade, annual salary, full-time equivalent, holiday entitlement, address and contact details. The data on the Payroll Checking Sheets should mirror what is on every individual staff member payslip. Once the payroll is prepared, the Administration Manager for Finance and Personnel and the Secretary/Admin Assistant fully reconcile each staff members payslip back to the Payroll Checking Sheet prior to the payroll payment being processed by DCC.

As part of each monthly payroll, DCC produces a Payrun Summary Analysis which provides an overview of payments made for each category (e.g. basic pay, income tax, overtime, first aid, childcare vouchers etc.) and shows the total payments, total deductions, and the total net pay which is then paid to employees from the Board's bank account.

We tested a sample of six net pay payments made during the current financial year and verified whether the amounts debited from the Board's bank account agreed to the underlying payroll records, e.g., the Payrun Summary Analysis generated from Resourcelink and the Payroll Checking Sheets. In each case we noted that the amount matched the net payment due on the Payrun Summary Analysis. We noted several minor differences between the payments made and the totals on the Payroll Checking Sheets for the months April to June 2023:

- April 2023 = Difference of £48.18. This was the balance of occupational sick pay / statutory sick pay paid set against the amount of occupational sick pay recovery. These are system generated calculations which are controlled by DCC.
- May 2023 = Difference of -£70.54. One staff member's maternity pay was not updated on the Payroll Checking Sheet.
- June 2023 = Difference of -£35.09. One staff member's travel & subsistence claim was not entered on the Payroll Checking Sheet.

The differences in May 2023 and June 2023 were due to an administrative error and were not identified during the monthly reconciliation of the payslips to the Payroll Checking Sheets. The differences were minor, and we confirmed that the payroll payments were correct. We advised the Administration Manager for Finance and Personnel that the total on the Payroll Checking Sheets should be checked to the total on the Payrun Summary Analysis going forward, and it was agreed that this would be implemented immediately.

The Administration Manager for Finance and Personnel manages the Board's budget. Payroll costs each month, including overtime, travel, and subsistence, are closely monitored and the spend is projected forward to forecast the final outturn at the end of the year. Additionally, there is an accountant at DCC who independently monitors the Board's budget as part of the SLA arrangements. Monthly payroll information is reviewed by the Management Team at its monthly meetings.



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**Aberdeen** 45 Queen's Road AB15 4ZN

**Dundee** The Vision Building, 20 Greenmarket DD1 4QB

**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF

**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100

**T:** 01382 200 055

**T:** 0131 226 0200

**T:** 0141 471 9870

**F:** 01224 327 911

**F:** 01382 221 240

**F:** 0131 220 3269

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