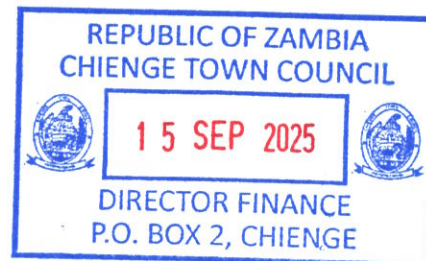


CHIENGE TOWN COUNCIL
Semi Annual Internal Audit Reports

Period: Jan 2025 to Jun 2025

Key Internal Audit Recommendation and Implementation

No	Subject Matter	Audit Finding	Audit Recommendation	Management Action Taken
1	Governance (Established Committees & Meetings)	All committees were established and are operating effectively	No recommendations made	To continue to have these Standing Committees running
2	Budget Execution	The budget was being executed accordingly	No recommendations made	Management will continue to execute the budget according to plan
3	Income - Own Source Revenue	Budget under-performance in terms of Own Source Revenue Collections	Management should ensure that Own Source Collection is enhanced	Management is the process of opening up more Revenue Collection Centres and has also embarked on effective resource monitoring strategies to ensure proper accountability of Public Resources at all revenue collection points
4	Accounting procedures and controls	The accounting procedures were being followed accordingly	No recommendations made	Management will continue to adhere to the laid down procedures in accordance with the Accounting and procedures Manual
5	Stores management	The Procedures in the Managements of Stores and Assets were followed though some Assets procured were not inscribed	To inscribe all Institutional Assets	Management has since inscribed all Assets in question
6	Procurement procedures and controls	Procurement of variuos items without obtaining Clearance from Zambia Revenue Authority	Mnagement to adhere to this requirement	Management has since started obtaining ZRA clearance before any payments are made to contractors and suppliers
7	Payroll management	The Management of payroll was working effectively	No recommendations made	Management will continue to ensure that the payroll is managed effectively through segregation of duties
8	Risk management	The Policy on Risk Management was in place	The Policy should be reviewed from time to time	Management has adhered to the recommenation made by the Auditors.



(Handwritten signature)

