

Redditch Borough Council Audit Progress Report

May 2024



Progress at May 2024

Data migration

Officers provided a reconciliation between the old and new systems using a three-stage approach, which identified a total of £64k of transactions unreconciled between the two systems. We understand the approach taken in this reconciliation exercise and are satisfied that it is appropriate and reasonable. As reported in our 2020/21 audit plan, our materiality level was £1.19m and our clearly trivial level was £59.5k. We would therefore not have any material concerns over the data transfer with this level of reported unreconciled transactions.

Our IT audit colleagues sought to reperform the exercise produced by officers, based upon the system transaction listing that we obtained with the support of the system providers, and using the ledger code converter also provided to us by officers which mapped the old and new ledger codes to one another. The aim of this was to ensure that the data used in the reconciliation was complete and accurate and by proving this, we would be in a position to conclude our work.

We raised further queries with officers as whilst almost half of the codes reconciled with no issues identified, the other half reported some variances between our data and that used in the reconciliation provided to us. The Council has reconciled at a lower code combination level than ourselves, that took on board changes that happened on implementation and has shown how those differences map. As per the papers presented to Audit, Governance and Standards Committee this evening, their S151 Officer now has the confidence from this work to formally issue the 2020/21 accounts for Audit. We asked for a sample of codes that had material differences to understand those differences and these have been provided to us to review.



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