

Appendix 1

Summary of Audit reports Issued Quarter 2 2022/23

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score ⁱ
Performance Indicators for Council Tax and Non-Domestic Rates 2022	Finance and Property	To review and assess the quality of the Council Tax and National Non-Domestic Rates performance indicators reported for 2021/22.	The Council Tax and NNDR performance indicators have been prepared and calculated in line with the agreed contractual terms format and the information routinely reported and presented to the Client Management Team each month. However, Liberata has not maintained the same level of high consistency in reporting accurately when they have presented their updates and annual performance (2021/22) to both Burnley SPB (Strategic Partnership Board) and the Policy & Engagement Service. With RBPI 10 outturn figure having been misreported for both quarter one and for the year-end figure.	Whilst Liberata are reviewing their PI performance, reporting client managers should verify that the contractor is reporting consistent PIs at all organisational levels.	This is in line with what we were expecting. The issue of discrepancies between the figures reported to Policy and those reported to the R&B liaison meeting has been raised with Liberata previously. One of the recommendations that we have made to Liberata management is to circulate the return to their heads of service to amend/sign off prior to submission to Policy.	2
Write-offs Qtr. 1	Finance and Property	To verify that the write offs and write ons follow the Write Off Policy	No Significant issues to report	A slight error in the totals was corrected. That the Write off Policy is reviewed prior to year-end to adjust for inflation.	The error was corrected. Management agreed to review the policy prior to year-end.	N/A (1)

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Write-offs Qtr. 2	Finance and Property	To verify that the write offs and write ons follow the Write Off Policy	Some of the write-offs were incorrectly coded.	Some of the write-offs were incorrectly coded.	The write-offs were correctly coded. The Write-off Policy was revised to ensure compliance with standing orders scheme of delegation.	N/A (1)
Performance Indicators Debtors	Finance and Property	To review and assess the quality of the Debtors performance indicators reported for 2021/22.	Although RBPI7 was incorrectly calculated there is no material impact. The other indicators are correctly calculated and reported.	The Stats Pack provided should provide background data to support the Debtors and Benefits Performance Indicators.	The Stats Pack provided to the Client managers from the contractor now includes detailed information to support the debtors and benefits performance indicators.	1
Performance Indicators Benefits	Finance and Property	To review and assess the quality of the Benefits performance indicators reported for 2021/22.	The source data used for calculation is based on system generated reports. In the main, the performance indicators are reported in line with the required definition except for RBPI4 which has not been reported to two decimal places. There is an area of concern in relation to the disparity in figures provided in the SPB and Liberata Year End reports compared to the base data.	Whilst Liberata are reviewing their PI performance, reporting client managers should verify that the contractor is reporting consistent PIs at all organisational levels.	Internal Audit have reviewed the reports and provided feedback to the contractor to improve the accuracy at the key points. Internal Audit will revisit the performance indicators for year-end 2022/23 early in 2023/24.	1

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Fuel Vouchers Investigation report IR01	Policy and Engagement	To investigate an allegation of abuse of the fuel voucher scheme	There was evidence of abuse of the scheme which was in place to assist individuals with fuel payments.	The scheme was revised and works on a different basis to confirm eligibility and access to funds. There was no evidence of involvement of Finance staff in the original scheme development.	The scheme was revised. A reminder should be issued to remind staff that where new financial schemes are developed advice from Finance should be obtained.	N/A
Annual Governance Statement 2021/22	Corporate	To review and produce a report on the Council Governance arrangements in 2021/22	No Significant issues to report	None	None	Satisfactory

Audit Score Defined

Score	Opinion	Definition of Opinion
1	Comprehensive Assurance	There is a sound system of controls designed to meet objectives and controls are consistently applied in all the areas reviewed.
2	Reasonable Assurance	There is a good system of controls. However, there are minor weaknesses in the design or consistency of application that may put the achievement of some objectives at risk in the areas reviewed.
3	Limited Assurance	Key controls exist to help achieve system objectives and manage principal risks. However, weaknesses in design or inconsistent application of controls are such that put the achievement of system objectives at risk in the areas reviewed.

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4	No Assurance	The absence of basic key controls or the inconsistent application of key controls is so severe that the audit area is open to abuse or error.
N/A	Not Applicable	The audit review undertaken did not have as its primary objective an assessment of system, its controls and their effectiveness.

ⁱ See Audit Score Defined.