

## Appendix 1

### Summary of Audit reports Issued Quarter 3 2022/23

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score <sup>i</sup>
Creditors	Finance and Property	To review the effectiveness of the controls in place for the payment of creditors.	There is an effective system of internal control for the payment of creditors. No areas of high priority recommendation have been identified. There were no areas requiring urgent action and both the current staffing expertise and the fact that good controls are in place will help provide assurance for payments made through the 'Civica' Creditors system.	<ol style="list-style-type: none"> <li>1. Review and limit the number of high access users</li> <li>2. Temporary removal of authorisation process for Covid grants now reinstated.</li> <li>3. A formal mandate form is created and sent to the Creditor for all new/updated bank detail changes with a copy of the completed form then being scanned onto the Creditor's notes section on Civica.</li> </ol>	<ol style="list-style-type: none"> <li>1. High Access users reviewed and reduced.</li> <li>2. Authorisation process has been reinstated after Covid grants schemes completed. Alternative arrangements were in place to verify Covid Grants payees.</li> <li>3. A revised formal mandate has been introduced from November 2022.</li> </ol>	2

#### 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.
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.

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<sup>i</sup> See Audit Score Defined.