

Appendix 1 - Summary of Audit reports Issued – 2022/23

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Assurance Score*
Related Party Interests	Finance	To provide a related party disclosure statement for the Final Accounts 2021/22.	The system design is effective and sound controls are in place to mitigate the risk of error/misuse.	The declaration system for officers' interests was changed in 2021/22 and there were details missing.	A reminder was issued to all members and relevant officers to ensure that declarations were up to date for 2021/22. The 2022/23 officers' declarations would be monitored to improve the completeness of records.	N/A
Elections	Legal & Democratic Services	To audit the staffing payments for the elections in May 2022.	There are no issues to report arising from the audit. Proposed election payments are in line with the fees identified for the types of roles to be carried out.	None	None	1
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.	1
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.	1

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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 (National Non-Domestic Rates) 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 Indicators) 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
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

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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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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.	<p>Review and limit the number of high access users</p> <p>Temporary removal of authorisation process for Covid grants now reinstated.</p> <p>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.</p>	<p>High Access users reviewed and reduced.</p> <p>Authorisation process has been reinstated after Covid grants schemes completed. Alternative arrangements were in place to verify Covid Grants payees.</p> <p>A revised formal mandate has been introduced from November 2022.</p>	2
Fraud Risk Review	Corporate	To inform Members of the current fraud trends that affects the public sector and the actions that the authority takes to these risks.	There were no significant fraud risks which were not addressed.	No Actions Required	No Actions Required	N/A
Write Offs Quarter 3	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1
Write Offs Quarter 4	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1

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Covid-19 Business Grants	Finance and Property	To review the effectiveness of the controls in place for the processing and payment of business-related Covid-19 grants.	There was a sound system of internal control for the receipt and issuing of Covid-19 related grant payments. No high priority recommendations have been identified and there are no areas requiring immediate action. Officers spoken to in relation to the audit were knowledgeable and able to demonstrate their level of expertise in relation to their area of the receipt, authorisation and payment processes.	<p>Inconsistency between the naming of grant schemes and lack of naming schemes as an identifier on the General Ledger.</p> <p>Failure to record the reason for rejecting a grant application and/or upload the correspondence notifying the applicant that their request has been declined.</p>	<p>Ensure that all uploads onto the GL are clearly identified with the appropriate narrative</p> <p>Ensure that decisions and supporting correspondence are recorded and uploaded onto Comino.</p>	1
Cyber Resilience Funding Grant	Policy and Engagement	To review the implementation of effective controls and improvement in resilience arising from the Cyber Treatment Plan (CTP).	There is a sound system of internal control for the receipt of and expenditure relating to the Cyber Resilience Funding Grant. No high priority recommendations have been identified and there are no areas requiring immediate action. Officers spoken to in relation to the audit were knowledgeable and able to demonstrate their level of expertise in relation to their area of the project.	Identification of a difference in the number of recommendations within the Infrastructure Manager's version of the CTP and the version of the CTP produced by MHCLG (Ministry of Housing, Communities and Local Government) (Ministry for Homes, Communities and Local Government) in the report dated 18th February 2021, compared to the working version of the CTP that is updated quarterly by Local Digital and to which BBC refers for progress reports.	The plan is almost complete, and an updated plan will be signed off with MHCLG representatives in February. We need a date to plan in Financials Test recovery- this was delayed due to Financials upgrade works. Most of the 2FA (2 factor authentication) should be complete by mid-February.	1

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Budget Monitoring	Finance and Property	To review the controls and processes relating to budget monitoring and to ensure changes made to the budget are in accordance with the Council's FPR (Financial Procedure Rules) covering 2021/22 (Q4) and 2022/23 (Q1 to Q3)	There are robust controls in place for the monitoring of Council budgets. A monitoring timetable is produced and adhered to. Budget changes by way of virements have also been actioned in line with the FPR.	There was a lack of clarity around the delegation of authority levels for virements up to £20,000.	The Financial Procedure Rules are currently being reviewed. A review of A.2.5 will be carried out to clarify responsibility for virements up to £20,000.	1
Misuse of P Card - IR02	Green Spaces and Amenities	To review the circumstances of declared use of a council procurement card for person use.	The use was accidental but against the Purchasing Card Regulations. There was no loss to the Council. To meet the requirements of keeping the card safe the card was kept with personal cards and this led to the mistake. A second payment occurred due to the website used storing the card details and the officer not identifying this had happened.	The payments were identified by the officer as part of the reconciliation process and declared. That moneys are repaid to the Council.	The moneys have been repaid to the council	N/A

***Audit Assurance 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 principle 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.