

Appendix 1

Summary of Audit reports Issued Quarter 1 2023/24

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score ⁱ
Website and Digital Services	Policy and Engagement	The purpose of this audit was to provide assurance that controls in the management of the Council's website are effective.	The internal controls managing the Council's website operate to mitigate risks and are effective in doing this. There are improvements that have been identified that will further strengthen and ensure controls remain relevant whilst continuing to deliver a positive user experience.	<ul style="list-style-type: none"> • No Authorisation Process for Requesting Editor Access to the Website • Lack of regular monitoring of the list of employees with access to edit the website and no notification to remove leavers/job changers. • Password access is required to edit the website, however there is no requirement to change this at set intervals. • Internal Audit scans identified a small number of dead links on the Council's website. Obsolete or inaccurate information reduces customer browsing experience and may prevent customers from accessing services. • There is an audit trail for changes made to the website however there is no systematic review of changes to ensure that they meet the website guidelines. • Independent reviews and PEN Testing are no longer undertaken since the site has been externally hosted. 	<p>This has been implemented.</p> <p>This is monitored on a regular basis</p> <p>Multifactor Authentication is enabled for access.</p> <p>Checks for Dead links are working, and dead links have been removed</p> <p>Regular checks for these issues are in place</p> <p>The external host does not permit Site PEN testing we will rely on the security supplied by the host.</p>	2

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Elections Council 2023	Legal and Democracy	To audit the payroll for the Council elections in May 2023	Payroll costs were below the maximum recoverable amounts calculations.	None	None	1
Related Party Transactions	Finance and Property	To review member and senior manager declarations, and identify transactions between the Council and Related parties	Management Roles in Outside Bodies are declared.	None	None	N/A

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.

ⁱ See Audit Score Defined.