

Summary of Audit reports Issued Quarter 1 2019/20

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Statement of Accounts Review	Finance and Property	To review the Statement of Accounts for errors and accuracy	No issues to report.	None	None	1
Annual Governance Statement	Corporate	To provide assurance on the Council's governance system.	No significant issues identified.	None	None	N/A (Satisfactory)
Benefits Quality Review	Finance and Property	To verify the accuracy of benefit assessment quality control.	No issues to report.	None	None	N/A (Satisfactory)
Budget Monitoring	Finance and Property	To audit the budget monitoring process and ensure compliance with Financial Procedure Rules.	No issues to report.	None	None	1
Performance Indicators – Benefits	Finance and Property	To review and assess the quality of the Benefits PI reported for 2018/19.	No significant issues. Minor discrepancies identified which did not have a material impact on the outcomes reported.	Liberata should consider for the year end performance figures to be sample verified by another officer prior to submission.	The Revenues & Benefits Delivery Manager agreed to carry out a year end check going forward.	2
Performance Indicators – Facilities Management	Finance and Property	To review and assess the quality of the Facilities Management PI reported for 2018/19.	The quality and accuracy of data needs to be improved for some PIs to ensure correct data is being reported.	The Property Services Manager will carry out accuracy checks on a monthly basis. Discussion will take place with Liberata to obtain clarification for some of the PIs.	Sampling will be carried out on a monthly basis with supporting evidence retained. A meeting will be arranged to obtain clarification for the above PIs.	3
Elections (April By-Election)	Legal and Democratic Services	To audit the staffing payments for the elections in April 2019.	No issues to report.	None	None	1
Elections (May)	Legal and Democratic Services	To audit the staffing payments for the elections in May 2019.	No issues to report.	None	None	1
Elections (June European)	Legal and Democratic Services	To audit the staffing payments for the elections in June 2019.	No issues to report.	None	None	1

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 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.