

Summary of Audit reports Issued Quarter 3 2019/20

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Desktop Software	Policy & Engagement	To review the controls in place to ensure desktop software is legally compliant, effectively managed and supported to deliver value for money.	A clear policy is in place for the administration of desktop software. Adequate procedures are in place to manage desktop software.	To define clear lines of responsibility for the administration of the Microsoft OL Agreement and to ensure it remains fit for purpose. [MEDIUM] The Learning & Development Team should resolve the issue with IT training guides on ELVIS, making them available to all Council employees to access. [LOW]	Ongoing December 2019	2
Income Management	Finance & Property	To ensure that there are effective controls in place around income management arrangements.	The Council's income management arrangements are diverse. For most activities examined, good controls are in place with supporting paperwork and income reconciliation. However, for some areas, there are weaknesses due to the number of people involved in the process.	Cheques should be held in a secure location. Cheques should be passed to the Contact Centre as soon as possible. It should be made clear as to who is responsible for ensuring the Council is compliant with Payment Card Industry Data Security Standards (PCI DSS).	December 2019 Completed	2
Service Level Agreements Healthcheck	Finance & Property	To assess the current service provision for Burnley Leisure.	N/A	None	None	N/A
Charging Orders Process Review	Corporate	To review the process of raising a charging order for Council Tax debts.	N/A	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 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.