

Summary of Audit reports Issued Quarter 2 2020/21

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Annual Governance Statement	Corporate	To review and report on the Councils governance arrangement and system of internal control for 2019/20	There were no significant issues identified by the review	None	N/A	N/A
Write Offs for 2020	Corporate/ Finance	To audit the Council's write-off of debts for 2019/20 and Q1 2020/21	N/A	None	N/A	1
Charity Accounts – Mayors Charity	Corporate	To provide an independent review to Charity Commission requirements.	There were no significant issues identified by the review	None	N/A	1
Charity Accounts – Acorn Fund	Corporate	To provide an independent review to Charity Commission requirements.	There were no significant issues identified by the review	None	N/A	1
Charity Accounts – JW Shaw	Corporate	To provide an independent review to Charity Commission requirements.	There were no significant issues identified by the review	None	N/A	1
Charity Accounts – Stocks Massey Bequest	Corporate	To provide an independent review to Charity Commission requirements.	There were no significant issues identified by the review	None	N/A	1
Code of Conduct	Monitoring Officer	To complete a review on behalf of the Monitoring Officer in respect compliance with the Member Code of Conduct	A recommendation was made to the Monitoring Officer	None	N/A	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.