

Summary of Audit reports Issued Quarter 2 - 2021/22

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Council Tax	Revenues & Benefits	The purpose of this audit is to review controls in the processes of Council Tax.	The system design is effective and sound controls are in place to mitigate the risk of error/ misuse.	None	None	N/A
Treasury Management	Finance & Property	To evaluate the robustness of controls within the Treasury Management Function.	There are robust controls in place for the Treasury Management Function. Paperwork is held within the function to ensure a good audit trail for transactions.	None	None	1
Electoral Registration	Legal & Democratic Services	To evaluate the robustness of controls within Electoral Registration.	The electoral registration service is a well-controlled and underpins the democratic core of the Council. There has been an impact on the service from the COVID pandemic reducing the canvas turnout significantly in 2020.	Removal of users who should no longer have access to the system	Periodic review and removal of expired users	1
Annual Governance Statement	Corporate	To review and produce a report on the Council Governance arrangements in 2020/21	No Significant issues to report	None	None	Satisfactory

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Debt Write Off's Q1	Finance and Property	To test check write-offs and prepare a report for authorisation	No Significant issues to report	None	None	N/A
Test & Trace Grants Incident Report IR 04	Finance and Property	To investigate an allegation of ineligible payment of a test and trace grant	Two ineligible grants had been paid	Grants should be recovered Report to Action Fraud	Completed	N/A
Business Grant Incident Report IR 06	Finance and Property	To investigate an allegation of ineligible payment of a business covid test grant	The Grant had been appropriately paid	None	None	N/A
Test & Trace Grants Incident Report IR 07	Finance and Property	To investigate an allegation of ineligible payment of a test and trace grant	An ineligible grant had been paid	Grant should be recovered Report to Action Fraud	Completed	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.