

Summary of Audit reports Issued Quarter 3 - 2021/22

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Debt Write Off's Q2	Finance and Property	To test check write-offs and prepare a report for authorisation	No Significant issues to report	None	None	N/A (1)
SIP Grant Incident Report IR 08 2122	Finance and Property	To investigate an allegation of ineligible payment of a Self-Isolation Payment (SIP)	Two ineligible grants had been paid	Grants should be recovered Report to Action Fraud	Completed	N/A
HAZ Payment Report IR 09 2122	Economy and Growth	To investigate an allegation over the payment of suppliers for HAZ (Heritage Action Zone)	The payment had been appropriately completed.	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.