

Appendix 1 - Summary of Audit reports Issued – 2021/22

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Assurance Score*
Related Party Interests	Finance and Property	Review the declarations of interests from Members and Officers and provide a note for the Annual Statement of accounts on Related Party Transactions.	No issues were identified in the declaration of Interests	No Actions required	No Actions Required	N/A (1)
Elections	Legal and Democracy	To review the staffing and staff payments in respect of the elections in May 2021	There were increased costs associated with the running of 3 elections with Covid restrictions still in operation Proposed election payments are in line with the fees identified for the types of roles to be carried out.	No Actions Required	No Actions Required	1
Treasury Management	Finance and Property	To review the robustness of the Treasury Management Systems and Controls to ensure an effective running of the Service.	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.	No Actions Required	No Actions Required	1
Write Offs Quarter 1	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1
Elector Registration	Legal and Democracy	To review the process for both the annual canvas and rolling canvas for the registration of electors.	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 no longer require access from the registration software.	Periodic review and removal of expired users Review system in place when followed up in March 2022.	1
Council Tax	Revenues & Benefits	The purpose of this audit is to review controls in the processes (valuations, liability, discounts, billing, payments, refunds and application) of Council Tax.	The system design is effective and sound controls are in place to mitigate the risk of error/ misuse.	No Actions Required	No Actions Required	1

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Annual Governance Statement	Corporate	To review and produce a report on the Council Governance arrangements in 2020/21	There were no significant issues which required reporting.	No Actions Required	No Actions Required	1
Write Offs Quarter 2	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1
Fraud Risk Review and National Fraud Initiative (NFI)	Corporate	To inform Members of the current fraud trends that affects the public sector and the actions that the authority takes to these risks. To inform Members of the results of the NFI National Exercise for 2020/21.	There were no significant fraud risks which were not addressed. 1900 of the 2500 NFI matches were investigated and £51K of outcomes recorded.	No Actions Required	No Actions Required	N/A
Write Offs Quarter 3	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1
Write Offs Quarter 4	Finance and Property	To review the proposed write-offs and write-ons for the Quarter	The transactions were appropriate and supported.	No Actions Required	No Actions Required	1
HAZ Payment Incident Report	Economy and Growth	To investigate an allegation over the payment of suppliers for HAZ (Heritage Action Zone)	The payment had been appropriately completed.	No Actions Required	No Actions Required	N/A
Covid Business Grant Fraud 1	Finance and Property	To investigate an attempt to make a fraudulent business grant application	This was an attempt to access approximately £18,500 of grant funding	Stopped Grant payment Report to appropriate authorities	No grant was paid Reported to Police via Action Fraud.	N/A
Covid Business Grant Fraud 2	Finance and Property	To investigate an attempt to make a fraudulent business grant application	This was an attempt to access approximately £4,070 of grant funding Further checks indicated that earlier fraudulent grant applications had been made.	Stopped Grant payment Recover earlier grant payments Report to appropriate authorities	No grant was paid Reported to Police via Action Fraud. Action taken to recover earlier grants	N/A

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Test And Trace Grant Fraud 1	Finance and Property	To Investigate an alleged ineligible Test and Trace payment	The payments were ineligible	Recover payments made Report to appropriate authorities	Reported to Police via Action Fraud. Action taken to recover earlier grants	N/A
Covid Business Grant Fraud 3	Finance and Property	To investigate a report of a fraudulent business grant application	Grant payments were not fraudulent	No Actions Required.	No Actions Required.	N/A
Test And Trace Grant Fraud 2	Finance and Property	To Investigate an alleged ineligible Test and Trace payment	The payments were ineligible	Recover payments made Report to appropriate authorities	Reported to Police via Action Fraud. Action taken to recover earlier grants	N/A
Self-Isolation Payment Fraud	Finance and Property	To Investigate an alleged ineligible Self Isolation Payment	The payments were ineligible	Recover payments made Report to appropriate authorities	Reported to Police via Action Fraud. Action taken to recover earlier grants	N/A
Omicron Hospitality and Leisure Grant Fraud	Finance and Property	To Investigate an alleged ineligible Omicron Hospitality and Leisure Grant application	The application was supported by inconsistent documentation	Payment is not made as the application may be fraudulent	Payment was not made.	N/A

*Audit Assurance 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.