

## Appendix 1

### Summary of Audit reports Issued Quarter 1 2021/22

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Audit reports from Q1 2021/22						
Related Party Interests	Finance	To provide a related party disclosure statement for the Final Accounts 2021/22.	The system design is effective and sound controls are in place to mitigate the risk of error/misuse.	The declaration system for officers' interests was changed in 2021/22 and there were details missing.	A reminder was issued to all members and relevant officers to ensure that declarations were up to date for 2021/22.  The 2022/23 officers' declarations would be monitored to improve the completeness of records.	N/A
Elections	Legal & Democratic Services	To audit the staffing payments for the elections in May 2022.	No issues to report	None	None	1
Audit report from Q4 2020/21						
Phishing	Policy and Engagement	To ensure staff are aware of cyber security risks and are vigilant regarding phishing emails.	The potential threats cannot completely be eliminated however with continued awareness and training, the risk can be reduced. Training is one of the controls that covers a wide range of cyber risks on the Cyber Risk Register.	Ensure that the importance of reporting to IT Helpdesk is made clear. Officers failing this exercise undergo training. The exercise is extended to include members.	Email sent to all staff about completing training and reporting to Helpdesk.  Future exercises including Councillors should be run.	N/A

## Appendix 1

### 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.