

Appendix 1

Summary of Audit reports Issued Quarter 2 2023/24

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score ⁱ
Empty Homes Initiatives	Housing and Development Control	To review various initiatives taking place to reduce the number of empty properties.	Vacant Properties are identified within the borough and a range of programmes are carried out, where possible, to bring those properties back into use.	There were no significant issues identified with the operation of these programmes. This includes Monitoring vacant properties Reporting Properties brought back into use. Empty Home Council Tax Premium Policy Vacant Property Loans Acquired Vacant Properties Compulsory Purchase Orders Empty Home Reviews.	N/A	1
Non-Domestic Rates	Finance and Property	To review the processing of NDR.	The internal controls managing the NDR process operate well to mitigate risks and are effective in doing this. There are improvements that have been identified that will further strengthen and ensure controls remain relevant whilst continuing to deliver an effective service	Introduce procedure documents(s) that advise how NDR related processes are carried out and review the Recovery Policy Allocate time/resources to ensure that follow-up action on liability orders is monitored and reported regularly. Review accounts in credit and attempt to trace account holders for refunds. Introduce a process to notify customers how to claim their credit refund when closing their account.	Procedure documents will be produced, and recovery policy will be updated Accounts will revert to more regular monitoring. Credit accounts will be monitored regularly. We will get a weblink printed on credit bills and devise an online refund form to speed up the process	2

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IR01 2324 - Duplicate payment	Finance and Property	To investigate the reasons for a duplicate payment	A significant duplicate payment was made, and it was identified and recovered prior to the Audit.	Standards for input of invoice data are required. Better use of the notes feature to explain proformas Investigate improvements in reporting duplicates.	Standard for invoice input will be established. Notes will be used for proformas or credits notes. The user group will be consulted on the customisation of the duplicates report.	N/A
Annual Governance Statement	Corporate	To provide an Annual Governance Statement for 2022 23	No Significant issues identified	No Significant issues identified	No Significant issues identified.	N/A (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.

ⁱ See Audit Score Defined.