

Summary of Audit reports Issued Quarter 3 2017/18

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Website Management	Information Technology Services	To provide assurance that controls in the management of the Council's website are effective.	The internal controls managing the Council's website operate to mitigate risks and are effective in doing this.	Review list of website editors for continued requirement. Update and identify deadlinks.	List of editors are under review, working in conjunction with services. Online tools are being used to identify and correct deadlinks.	2
Asset Control	Green Spaces and Amenities	To review and comment on the adequacy of asset control within Green Spaces and Amenities.	Controls of assets is effective. Completion of inventory will increase level of assurance.	Remind officers of purchasing system for ordering goods. Mark all acquired equipment and ensure these are recorded in an inventory	Officers reminded of purchasing system. Inventory to be completed after Hand Arm Compliance testing.	2

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 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.