

Summary of Audit reports Issued 2017/18

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Elections (May)	Governance, Law and Regulation	To audit the staffing payments for the elections in May 2017.	No issues to report.	None	None	1
Annual Governance Statement	Corporate	To provide assurance on the Council's governance system.	No significant issues identified.	None	None	NA (Satisfactory)
Parliamentary Elections 2017	Governance, Law and Regulation	To audit the staffing payments for the elections in June 2017.	No issues to report.	None	None	1
J W Shaw Bequest	Finance	To provide an independent examination report on the charity.	No issues to report.	None	None	1
Mayor's Charity Accounts	Finance	To provide an independent examination report on the charity.	No issues to report.	None	None	1
Burnley Acorn Fund	Finance	To provide an independent examination report on the charity.	No issues to report.	None	None	1
Stocks Massey Accounts	Finance	To provide an independent examination report on the charity.	No issues to report.	None	None	1
Performance Indicators	Regulation	To review the accuracy of performance indicators as reported by the Regulation service.	Reliance can be placed on the outturn reported for each of the performance indicators.	Adopt a single spreadsheet on which all data is consolidated and calculations are done automatically avoiding manual intervention as much as possible.	Spreadsheet developed and use of which has commenced. Data populated from April 2017.	2
Income Management	Markets	To determine the income management procedures and comment on their effectiveness.	Income management procedures are effective. Rents are collected in a timely fashion with effective processes for missed payments.	Introduce requirement of deposit at commencement of tenancy, to mitigate against risk of loss of income.	Introduced.	2
Treasury Management	Finance	To review effectiveness of controls over treasury management.	Mechanisms have been established to record, monitor and make informed treasury decisions, this is applied methodically and consistently. Controls are effective.	None	None	1

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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
Assesement of Benefits	Finance and Property	To review controls in the assessment of benefits	No issues to report	None	None	1
Selective Licencing	Housing and Development Control	To review and evaluate the operational, financial and management controls and comment on their effectiveness.	Operational, financial and management controls are effective.	The recommendations made relate to ensuring all staff are aware of their information governance responsibilities	Officers to complete Data Protection training.	2
Write-Offs 2017/18	Finance and Property	To review the write-offs for 2017/18 and to present an analysis for authorisation of write-offs	The operation of write-offs has altered several times during 2017/18 as the responsibility of authorisation has altered over the year, but the consistence of the operational staff continues to maintain a controlled and appropriate system	None	None	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.

Appendix 1

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.