

**Summary of Audit reports Issued Quarter 2 2016/17**

<b>Audit</b>	<b>Service</b>	<b>Audit Purpose</b>	<b>Audit Opinion</b>	<b>Key Actions Agreed</b>	<b>Implementation Detail</b>	<b>Score</b>
Mayor's Charity Accounts	Finance	To provide an independent examination report on the Charity.	No issues to report	None	None	1
Annual Governance Statement 2015/16	Corporate	To provide assurance on the council's governance system.	No significant issues identified	Minor work was required in governance training for officers	Training has been arranged and has been completed in September 2016.	N/A (Satisfactory)
Elections	Governance, Law and Regulation	To audit the staffing payments for the Elections in May 2016.	No issues to report	None	None	1
Referendum	Governance, Law and Regulation	To audit the staffing payments for the elections in June 2016.	No issues to report	None	None	1
Outside Body	Governance, Law and Regulation	To review the governance of an organisation.	Improvements were identified.	Recommendations were made to improve the financial control and governance of the organisation.	On-going	N/A (Unsatisfactory)

**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.