

**Summary of Audit reports Issued Quarter 1 2018/19**

<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>
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.	No issues to report.	None	None	1
Statement of Accounts Check	Finance and Property	To review the Statement of Accounts for errors and accuracy	No issues to report.	None	None	1
Elections (May)	Governance, Law and Regulation	To audit the staffing payments for the elections in May 2018.	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)

**Audit Score Defined**

<b>Score</b>	<b>Opinion</b>	<b>Definition of Opinion</b>
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.