

APPENDIX A**Reasons for original assurance levels given (below Substantial)**

N.B. The issues noted here may have been addressed since the original report was issued.

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED	Level at follow up
Main Accounting (19/20)	Partial	<ul style="list-style-type: none">• Budget holders indicated they would like more training.• Written procedures have not been updated to reflect shared service.• Cafi does not reflect the current organisation structure.• Recharges between councils are not carried out on a regular monthly basis.• Regular reconciliations between the general ledger and feeder files (e.g. rents, council tax etc) are not being carried out.	