

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 	Annual Audits are followed up when the following year's audit is completed.
Payroll (19/20)	Partial	<ul style="list-style-type: none"> • The Authorised Signatory List requires updating • Processes around honoraria payments needs to be reviewed • Some forms do not request detailed information or adequate information was not entered. 	Annual Audits are followed up when the following year's audit is completed
Cash and Bank (19/20)	Partial	<ul style="list-style-type: none"> • Blank cheques need to be held more securely • Written procedures are out of date • Cash is held securely but a number of staff are able to access the area where the cash is held. 	Annual Audits are followed up when the following year's audit is completed
Debtors (19/20)	Partial	<ul style="list-style-type: none"> • Information/evidence is retained in various areas and some is retained on Outlook. • Authorisation for raising invoices is not consistently retained • The Authorised Signatory List requires updating • Debt recovery procedures require updating. 	Annual Audits are followed up when the following year's audit is completed

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
Housing Rents (19/20)	Partial	<ul style="list-style-type: none"> • Lack of reports from Housing software required to carry out some areas of work • Procedures for entering some types of tenancy require review • Delays in debt recovery action • Access to standing data on the Housing system needs to be reviewed • Arrears recovery procedures need to be aligned and updated 	Annual Audits are followed up when the following year's audit is completed
Creditors (19/20)	Partial	<ul style="list-style-type: none"> • The Authorised Signatory List requires updating • Information/evidence is retained in various areas and some is retained on Outlook. • No documented procedures for verifying bank account changes nor is evidence of checks retained • Purchase orders are not always raised in a timely manner. 	Annual Audits are followed up when the following year's audit is completed
Information Technology (19/20)	Partial	Owing to workload pressures within IT due to Covid-19 it was only possible to carry out a light touch audit. As it was not possible to carry out testing a "partial" assurance level was given. A full review will be carried out for 2020/21.	Full review to be carried out in 20/21
Rechargeable Repairs	Partial	<ul style="list-style-type: none"> • A number of tenancy agreements could not be found during testing • No check is made that invoices sent out are correct • The number of post inspections had fallen due to Covid restrictions. 	Follow up due December 20