

**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"> <li>• Budget holders indicated they would like more training</li> <li>• Written procedures have not been updated to reflect shared service</li> <li>• Cafi does not reflect the current organisation structure</li> <li>• Recharges between councils are not carried out on a regular monthly basis</li> <li>• Regular reconciliations between the general ledger and feeder files (e.g. rents, council tax etc.) are not being carried out</li> </ul>	Annual Audits are followed up when the following year's audit is completed.
Payroll (19/20)	Partial	<ul style="list-style-type: none"> <li>• The Authorised Signatory List requires updating</li> <li>• Processes around honoraria payments needs to be reviewed</li> <li>• Some forms do not request detailed information or adequate information was not entered.</li> </ul>	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"> <li>• Written procedures are out of date</li> <li>• Cash is held securely but a number of staff are able to access the area where the cash is held.</li> </ul>	Annual Audits are followed up when the following year's audit is completed
Debtors (19/20)	Partial	<ul style="list-style-type: none"> <li>• Information/evidence is retained in various areas and some is retained on Outlook.</li> <li>• Authorisation for raising invoices is not consistently retained</li> <li>• The Authorised Signatory List requires updating</li> <li>• Debt recovery procedures require updating.</li> </ul>	Annual Audits are followed up when the following year's audit is completed

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Housing Rents (19/20)	Partial	<ul style="list-style-type: none"> <li>• Lack of reports from Housing software required to carry out some areas of work</li> <li>• Procedures for entering some types of tenancy require review</li> <li>• Delays in debt recovery action</li> <li>• Access to standing data on the Housing system needs to be reviewed</li> <li>• Arrears recovery procedures need to be aligned and updated</li> </ul>	Annual Audits are followed up when the following year's audit is completed
Creditors (19/20)	Partial	<ul style="list-style-type: none"> <li>• The Authorised Signatory List requires updating</li> <li>• Information/evidence is retained in various areas and some is retained on Outlook.</li> <li>• No documented procedures for verifying bank account changes nor is evidence of checks retained</li> <li>• Purchase orders are not always raised in a timely manner.</li> </ul>	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
Business Continuity Planning	Minimal	<ul style="list-style-type: none"> <li>• There is no lead officer for business continuity planning</li> <li>• There is no appropriately skilled or resourced Business Continuity Planning function</li> <li>• The council does not hold a strategic Business Continuity Plan</li> </ul>	Follow up due February 21

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		<ul style="list-style-type: none"> <li>There is a lack of business continuity plans at a department level</li> </ul>	
Rechargeable Repairs	Partial	<ul style="list-style-type: none"> <li>A number of tenancy agreements could not be found during testing</li> <li>No check is made that invoices sent out are correct</li> <li>The number of post inspections had fallen due to Covid restrictions.</li> </ul>	Follow up due March 21
IR35	No	<ul style="list-style-type: none"> <li>Pockets of knowledge on the subject in different areas of the council but not working together</li> <li>A status determination statement on file was completed by the consultant</li> <li>The status of the golf pro is unclear</li> <li>Guidance on the intranet does not cover the full process and is not easily found</li> <li>Consultants have been set up on council systems as if they are employees.</li> </ul>	Follow up due March 21
Arrears Collection	Partial	<ul style="list-style-type: none"> <li>Aged debt analyses not being utilised to inform debt collection</li> <li>Lack of shared knowledge and expertise in debt collection as split between departments.</li> </ul>	Follow up due April 2021
Leaseholder Management and Recharges	Partial	<ul style="list-style-type: none"> <li>The Leaseholder handbook is out of date</li> <li>Copies of some leases could not be found for the audit.</li> </ul>	Follow up due June 21
Procurement	Partial	<ul style="list-style-type: none"> <li>The council does not have a Procurement Strategy</li> </ul>	Follow up due June 21

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		<ul style="list-style-type: none"> <li>• The council does not have a representative on any local procurement group</li> <li>• The use of corporate contracts is not adequately communicated</li> <li>• There is no reporting on savings made through contract procurement</li> <li>• The Creditors system is not being utilised to highlight opportunities to put contracts in place.</li> <li>• Non-compliance with raising of purchase orders is not being monitored and reported.</li> </ul>	
Implementation of Housing CX	Partial	<ul style="list-style-type: none"> <li>• Some reports required from the system are still not available</li> <li>• Lack of resource for communication between departments and those writing reports</li> </ul>	Follow up due June 21
Fly Tipping	Partial	<ul style="list-style-type: none"> <li>• No policy on fly tipping</li> <li>• Procedures require updating</li> <li>• Lack of separation of duties between operational work and authorisation</li> <li>• Information/evidence not held centrally in one place</li> </ul>	Follow up due June 21