

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

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<b>AUDIT REVIEW</b>	<b>ASSURANCE LEVEL</b>	<b>ISSUES NOTED</b>	<b>Level at follow up</b>
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• Written procedures are out of date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><li>• There is a lack of business continuity plans at a</li></ul>	Follow up due February 21

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		department level	
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><li>• The council does not have a representative on any local</li></ul>	Follow up due June 21

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		<ul style="list-style-type: none"><li>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