

**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 IN ORIGINAL REVIEW	Level at follow up
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 department level</li> </ul>	<p>Partial (See appendix B)</p> <p>2<sup>nd</sup> Follow up due July 21</p>
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>	<p>Follow up due March 21</p> <p>Awaiting review</p>
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>	<p>Minimal (See appendix B)</p> <p>2<sup>nd</sup> Follow up due October 21</p>
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</li> </ul>	<p>Follow up ongoing</p>

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		as split between departments.	
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• The Leaseholder handbook is out of date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 Awaiting review
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 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>	Follow up ongoing
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 Awaiting review
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 Awaiting review