

Appendix A – Quarterly Report On Internal Audit and Counter Fraud Work

Key to assurance levels

Assurance Level	Description
Full Assurance	Full assurance that the controls reduce the risk to an acceptable level.
Substantial Assurance	Significant assurance that the controls reduce the level of risk, but there are some reservations; most risks are adequately managed, for others there are minor issues that need to be addressed by management.
Partial Assurance	Partial assurance that the controls reduce the level of risk. Only some of the risks are adequately managed; for others there are significant issues that need to be addressed by management.
Minimal Assurance	Little assurance that the controls reduce the level of risk to an acceptable level; the level of risk remains high and immediate action is required by management.
No Assurance	No assurance can be given. The reasons will be explained thoroughly in the report.

Follow Up Reports Issued In Current Year For Audits Completed In Previous Years

AUDIT	FINAL ASSURANCE LEVEL	FIRST FOLLOW-UP DATE	FIRST FOLLOW UP ASSURANCE LEVEL	SECOND FOLLOW-UP DATE	SECOND FOLLOW UP ASSURANCE LEVEL	THIRD FOLLOW-UP DATE	THIRD FOLLOW- UP ASSURANCE LEVEL
IR35 (Off-Payroll working)	No	01.07.21	Minimal	30.11.21	Full	N/A	N/A
Members Allowances	Substantial	14.07.21	Substantial	22.12.21	Substantial	Not yet due	Not yet due

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AUDIT	FINAL ASSURANCE LEVEL	FIRST FOLLOW-UP DATE	FIRST FOLLOW UP ASSURANCE LEVEL	SECOND FOLLOW-UP DATE	SECOND FOLLOW UP ASSURANCE LEVEL	THIRD FOLLOW-UP DATE	THIRD FOLLOW- UP ASSURANCE LEVEL
Procurement	Partial	26.07.21	Partial	16.12.21	Partial	Not yet due	Not yet due
Business Continuity Planning	Minimal	21.05.21	Partial	19.08.21	Partial	20.12.21	Partial
Arrears Collection	Partial	06.09.21	Partial	Ongoing	Not yet due	Not yet due	Not yet due
Implementation of Housing Software	Partial	10.09.21	Substantial	Ongoing	Not yet due	Not yet due	Not yet due
Leaseholder Management and Recharges	Partial	10.09.21	Partial	Ongoing	Not yet due	Not yet due	Not yet due
Rechargeable Repairs	Partial	20.09.21	Full	N/A	N/A	N/A	N/A
Fly Tipping	Partial	22.09.21	Partial	Ongoing	Not yet due	Not yet due	Not yet due
Internet/Intranet/Telephone Payments	Partial	21.10.21	Partial	One recommendation is outstanding as it falls within the remit of the Business Improvement Through Document Management project this will be progressed through that project.			
Officers Expenses	Substantial	09.11.21	Substantial	Not yet due	Not yet due	Not yet due	Not yet due

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Draft Reports Issued In the Current Year That Are Awaiting Responses

AUDIT	Draft issued
Film Liaison Unit	14.12.21
IT 20-21	14.12.21
HR - Covid New Ways of Working	16.12.21
Information Governance	20.12.21