

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	FOURTH FOLLOW-UP
IR35 (Off-Payroll working)	No	01.07.21	Minimal	30.11.21	Full	N/A	N/A	N/A
Members Allowances	Substantial	14.07.21	Substantial	22.12.21	Substantial	Not yet due	Not yet due	
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	Ongoing

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Arrears Collection	Partial	06.09.21	Partial	18.01.22	Partial	Not yet due	Not yet due	
Implementation of Housing Software	Partial	10.09.21	Substantial	09.02.22	Substantial	Not yet due	Not yet due	
Leaseholder Management and Recharges	Partial	10.09.21	Substantial	24.03.22	Substantial	Not yet due	Not yet due	
Rechargeable Repairs	Partial	20.09.21	Full	N/A	N/A	N/A	N/A	N/A
Fly Tipping	Partial	22.09.21	Partial	09.02.22	Substantial	Not yet due	Not yet due	
Internet/Intranet/Telephone Payments	Partial	21.10.21	Full	N/A	N/A	N/A	N/A	N/A
Officers Expenses	Substantial	09.11.21	Substantial	Ongoing	Ongoing	Not yet due	Not yet due	

Audit Reports Issued In Current Year

AUDIT	FINAL DATE	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
Council Tax 20-21	16.04.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Payroll 20-21	02.06.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Revs and Bens Computer System	09.07.21	Full	N/A	N/A	N/A	N/A	N/A	N/A
Benefits 20-21	24.08.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Creditors 20-21	07.09.21	Partial	N/A	N/A	N/A	N/A	N/A	N/A
Housing Rents 20-21	19.10.21	Partial	N/A	N/A	N/A	N/A	N/A	N/A
Treasury Management 20-21	20.10.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Stage Door	15.11.21	Minimal	Ongoing	Ongoing	Not yet due	Not yet due	Not yet due	Not yet due

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Theatres 20-21	17.11.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Main Accounting 20-21	01.12.21	Substantial	N/A	N/A	N/A	N/A	N/A	N/A
Debtors 20-21	01.12.21	Partial	N/A	N/A	N/A	N/A	N/A	N/A
Furloughing	06.12.21	Full	N/A	N/A	N/A	N/A	N/A	N/A
Regeneration Projects	06.12.21	Substantial	Ongoing	Ongoing	Not yet due	Not yet due	Not yet due	Not yet due
Love Clean Streets App	16.12.21	Partial	Ongoing	Ongoing	Not yet due	Not yet due	Not yet due	Not yet due
ICT 20-21	10.02.22	Partial	N/A	N/A	N/A	N/A	N/A	N/A
Film Liaison Unit	27.01.22	Minimal	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due
Use of Social Media	02.02.22	Partial	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due
Information Governance	07.02.22	Partial	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due
Covid - New Ways of Working	11.02.22	Partial	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due
Construction Industry Scheme	16.02.22	Partial	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due	Not yet due

Draft Reports Issued In the Current Year That Are Awaiting Responses

AUDIT	Draft issued
Treasury Management 21-22	01.03.22