

APPENDIX B**Reasons for original assurance levels given (below Excellent)**

AUDIT REVIEW	ASSURANCE LEVEL	ISSUES NOTED
Benefits	Well	<ul style="list-style-type: none">• Performance monitoring could be improved – resource issue• Instances of incorrect percentage of Council Tax liability being entered.
Main Accounting	Well	<ul style="list-style-type: none">• Some reconciliations not being carried out on a monthly basis.• Some reconciliations are not dated nor noted with the name of the person carrying out the reconciliation.
Treasury Management	Well	<ul style="list-style-type: none">• Evidence of authorisation could not be found for one investment.
Theatres Reconciliation	Well	<ul style="list-style-type: none">• "Tops and tails" (show details) are not signed and dated to demonstrate a check being carried out.
Events	Adequate	<ul style="list-style-type: none">• One instance was found of the contract procedure rules not being followed.• Purchase orders are not being raised at the time the order is placed.• GRNs are not being completed as soon as goods and services are received.• No reconciliation is carried out of car parking tickets to income taken.• No reconciliation is carried out of beer festival tokens to income taken.• Copies of receipts for cash taken from traders at events are not retained.
GIS & LLPG	Adequate	<ul style="list-style-type: none">• Addresses not standardised which could affect implementation of Phase 2 software.• Back-ups are not regularly tested.• There is only one member of staff trained as a system

N.B. The issues noted here may have been addressed since the original report was issued.

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		administrator.
Risk Management	Well	<ul style="list-style-type: none">• Departmental and operation risk registers are not being regularly reviewed.• Risks relating to large contracts are not recorded on risk registers.• No explanation is given where residual risks remain high.
Daily Cash Reconciliations at Venues	Well	<ul style="list-style-type: none">• Recommendations from the previous review have been addressed. However as there were no variances which required investigations it was not possible to ensure that these were carried out and recorded correctly.
Tourist Information Centre	Adequate	<ul style="list-style-type: none">• There were issues around who could “void” a sale and how these are recorded and monitored.• “No sales” did not appear to be checked.• No records of stock checks are retained although the manager stated that these were undertaken.• Stock rooms left unlocked.

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