

## Appendix A – Quarterly Report on Internal Audit and Counter Fraud Work

### LIST OF ALL REPORTS ISSUED DURING THE YEAR 2023-24

#### Follow Up Reports Issued in Current Year

AUDIT	FOLLOW UP	DATE FOLLOW UP ISSUED	ASSURANCE LEVEL	
Business Continuity Plans	Sixth	10.05.23	Substantial	See Appendix B and C for details
Members Allowances	Fourth	19.05.23	Full	All recommendations addressed
Contract Management	First	05.06.23	Substantial	All recommendations addressed
Film Liaison Unit	Second	29.06.23	Substantial	See third follow up
Rent Sense	Third	30.06.23	Substantial	See fourth follow up
Love Clean Streets	Fourth	18.08.23	Substantial	All recommendations addressed
Construction Industry Scheme	Second	23.08.23	Substantial	See Appendix B and C for details
Theatres (21/22)		05.10.23	Substantial	See Appendix B and C for details
Film Liaison Unit	Third	01.11.23	Full	All recommendations addressed
Rent Sense	Fourth	13.11.23	Substantial	All recommendations addressed
Complaints	First	06.12.23	Partial	See Appendix B and C for details

#### Audit Reports Issued in Current Year

AUDIT	FINAL DATE	FINAL ASSURANCE LEVEL	FIRST FOLLOW-DUE
Casual Workers	03.05.23	Partial	Ongoing
Housing Rents – annual 2022-23	18.07.23	Substantial	With next review
Complaints	16.08.23	Partial	Completed
Benefits – annual 2022-23	04.10.23	Substantial	With next review
Theatres – annual 2022-23 – light touch	05.10.23	Partial	With next review
Cyber Security	05.10.23	Full	No recommendations
Cloud Computing	06.10.23	Full	No recommendations
Managerial Responsibilities Training	23.10.23	Partial	February 2024
Council Tax – annual 2022-23	06.12.23	Substantial	No recommendations
NNDR – annual 2022-23	06.12.23	Substantial	With next review
Payroll – annual 2022-23	15.12.23	Substantial	With next review

#### Draft Reports Issued in the Current Year That Are Awaiting Responses

AUDIT	DATE DRAFT ISSUED
Cash and Bank – follow up of 21/22 recommendations	14.12.23
Construction Industry Scheme – third follow up	14.12.23
Debtors – follow up of 21/22 recommendations	14.12.23
Main Accounting – follow up of 21/22 recommendations	19.12.23

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Main Accounting – annual 22/23 – light touch	19.12.23
Treasury Management – follow up of 21/22 recommendations	19.12.23
Casual Workers – first follow up	19.12.23
Debtors – annual 22/23	19.12.23
Risk Management	20.12.23

### 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.