

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 Planning | Sixth     | 10.05.23              | Substantial     | See Appendix B and C for details |
| Members Allowances           | Fourth    | 19.05.23              | Substantial     | See fifth follow up              |
| 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 |
| 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 |
| Members Allowances           | Fifth     | 06.12.23              | Full            | All recommendations addressed    |
| Debtors (21/22)              |           | 03.01.24              | Partial         | See Appendix B and C for details |
| Construction Industry Scheme | Third     | 30.01.24              | Substantial     | See Appendix B and C for details |
| Casual Workers               | First     | 01.02.24              | Partial         | See Appendix B and C for details |
| Treasury Management (21/22)  |           | 23.02.24              | Substantial     | See Appendix B and C for details |
| Cash and Bank (21/22)        |           | 06.03.24              | Partial         | See Appendix B and C for details |
| Main Accounting (21/22)      |           | 08.03.24              | 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          |
| Housing Benefits – annual 2022-23    | 04.10.23   | Substantial           | 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 24        |
| Council Tax – annual 2022-23         | 06.12.23   | Substantial           | No recommendations |
| NNDR – annual 2022-23                | 06.12.23   | Substantial           | With next review   |

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| AUDIT                            | FINAL DATE | FINAL ASSURANCE LEVEL | FIRST FOLLOW-DUE |
|----------------------------------|------------|-----------------------|------------------|
| Payroll – annual 2022-23         | 15.12.23   | Substantial           | With next review |
| Debtors – annual 2022-23         | 03.01.24   | Substantial           | With next review |
| Grounds Maintenance              | 23.02.24   | Minimal               | June 2024        |
| Main Accounting – annual 2022-23 | 08.03.24   | Substantial           | With next review |
| Counter-Fraud Management         | 28.03.24   | Substantial           | July 2024        |

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

| AUDIT                       | DATE DRAFT ISSUED |
|-----------------------------|-------------------|
| Risk Management             | 20.12.23          |
| Creditors – annual 2022-23  | 13.03.24          |
| Creditors (21/22) follow up | 14.03.24          |
| Emergency Planning          | 18.03.24          |
| Equalities                  | 18.03.24          |

### 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.                                                                                                                               |