

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

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

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GIS & LLPG	Adequate	<ul style="list-style-type: none"><li>• Addresses not standardised which could affect implementation of Phase 2 software.</li><li>• Back-ups are not regularly tested.</li><li>• There is only one member of staff trained as a system administrator.</li></ul>	Adequate
Risk Management	Well	<ul style="list-style-type: none"><li>• Departmental and operation risk registers are not being regularly reviewed.</li><li>• Risks relating to large contracts are not recorded on risk registers.</li><li>• No explanation is given where residual risks remain high.</li></ul>	Excellent
Daily Cash Reconciliations at Venues	Well	<ul style="list-style-type: none"><li>• 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.</li></ul>	Well
Tourist Information Centre	Adequate	<ul style="list-style-type: none"><li>• There were issues around who could “void” a sale and how these are recorded and monitored.</li><li>• “No sales” did not appear to be checked.</li><li>• No records of stock checks are retained although the manager stated that these were undertaken.</li><li>• Stock rooms left unlocked.</li></ul>	Excellent
Government Network	Well	<ul style="list-style-type: none"><li>• Risk register not completed and uploaded to Covalent</li><li>• Risk vulnerabilities identified in health check not addressed at time of review</li></ul>	Not yet followed up

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Printing	Adequate	<ul style="list-style-type: none"><li>• Procurement exercises are not well documented</li><li>• Waste paper collection is not part of the Council wide contract</li><li>• Income is not regularly paid in</li><li>• Work is being carried out without a purchase order being received.</li><li>• Work being outsourced without contracts, quotes or market testing.</li></ul>	Adequate
Members Allowances	Well	<ul style="list-style-type: none"><li>• One instance found of an incorrect rail fare claimed in error.</li><li>• One instance of a receipt missing from a petty cash claim.</li></ul>	Excellent
Pest Control and Public Health Burial	Adequate	<ul style="list-style-type: none"><li>• No written procedures.</li><li>• No departmental risk assessments were in place</li></ul>	Not yet followed up
Open Spaces	Adequate	<ul style="list-style-type: none"><li>• Relevant policies do not include details of author/owner, date or review date.</li><li>• Risk registers on Covalent are not regularly reviewed.</li><li>• Safety signage noted as in need of renewal in Zurich report has not been replaced.</li></ul>	Not yet followed up
Car Parking	Adequate	<ul style="list-style-type: none"><li>• Backlog of reconciliations of cash to audit tickets.</li><li>• Penalty notices not being passed to General Income in a timely manner.</li><li>• Inaccurate information e.g. phone number on signage</li></ul>	Adequate
Shared Sports Facilities	Well	<ul style="list-style-type: none"><li>• Agreements do not reflect the current service and are nearing the end of their terms.</li><li>• Sole usage is not adequately formalised.</li></ul>	Not yet followed up

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Petty Cash	Adequate	<ul style="list-style-type: none"><li>• Written procedures do not reflect the current practices and are not accessible to users.</li><li>• Changes to petty cash floats are not recorded at the time of the change.</li><li>• VAT receipts are not always submitted.</li><li>• Not all annual certificates had been authorised by relevant managers.</li></ul>	Not yet followed up
Creditors	Well	<ul style="list-style-type: none"><li>• Managers are not always dealing with alerters in a timely fashion.</li><li>• No details noted when a “prevent payment” maker was put on and taken off.</li><li>• GRNs are not being completed in a timely manner.</li></ul>	N/A
Main Accounting	Well	<ul style="list-style-type: none"><li>• Some reconciliations are not being carried out on a monthly basis.</li><li>• It was unclear in one instance whether variances were being investigated.</li></ul>	N/A