

Appendix A – Quarterly Report On Internal Audit and Counter Fraud Work

LIST OF ALL REPORTS ISSUED DURING THE YEAR 2024-25

Follow Up Reports Issued In Current Year

AUDIT	FOLLOW UP	DATE FOLLOW UP ISSUED	ASSURANCE LEVEL	
Creditors – annual 21-22		03.04.24	Substantial	See appendices B and C for details
Complaints	Second	25.04.24	Partial	See appendices B and C for details
Managerial Responsibilities Training	First	30.04.24	Full	All recommendations addressed
Counter-Fraud Management	First	06.08.24	Substantial	See appendices B and C for details
Complaints	Third	20.08.24	Partial	See appendices B and C for details
Equality and Diversity	First	06.09.24	Substantial	See appendices B and C for details
Waste Services	First	06.09.24	Full	All recommendations addressed
Construction Industry Scheme	Fourth	30.09.24	Partial	See appendices B and C for details
Grounds Maintenance	First	30.09.24	Minimal	See appendices B and C for details

Audit Reports Issued In Current Year

AUDIT	FINAL DATE	FINAL ASSURANCE LEVEL	FIRST FOLLOW-DUE
Equality and Diversity	15.04.24	Substantial	August 24
Non-Residential Properties Portfolio Management	14.05.24	Partial	September 24
Homelessness and Emergency Accommodation	20.05.24	Substantial	September 24
Creditors – annual 22-23	30.05.24	Substantial	September 24
Emergency Planning	28.06.24	Partial	October 24
ICT – annual 23-24	07.08.24	Partial	December 24
Payroll – annual 23-24	07.08.24	Substantial	December 24
Creditors – annual 23-24	21.08.24	Substantial	December 24
Treasury Management – annual 23-24	22.08.24	Substantial	December 24

Draft Reports Issued In the Current Year That Are Awaiting Responses

AUDIT	DATE DRAFT ISSUED
Risk Management	20.12.23
Housing Rents – annual 23-24	03.07.24
Cash and Bank – annual 23-24	26.07.24
Housing Benefits – annual 22-23 – follow up	02.09.24

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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.