

**INTERNAL AUDIT WORK UNDERTAKEN IN 2019/20**

AUDIT WORK COMPLETED / REPORTS ISSUED	STATUS <sup>1</sup>
<b>Corporate &amp; Cross-Cutting</b>	
Absence Management	Fieldwork completed
Data Quality	Fieldwork completed (Substantial Assurance)
Financial Resilience	Fieldwork completed (No opinion given)
Health and Safety	Draft report issued (High Assurance)
Home Working	Draft report issued (Substantial Assurance)
Information Security Checks	Reasonable Assurance
ICT – Licence Management	Draft report issued (Reasonable Assurance)
ICT – Server Administration & Security	Draft report issued (Substantial Assurance)
Project Risk Management	Fieldwork completed (Reasonable Assurance)
Transparency	Fieldwork completed

<sup>1</sup> Draft audit opinions have been included where reports have not been finalised due to Covid-19. The opinion could change if significant new information is received which changes the auditors opinion of risk and control.

AUDIT WORK COMPLETED / REPORTS ISSUED	STATUS <sup>1</sup>
	(Substantial Assurance)
<b>Main Financial Systems</b>	
Council Tax & NNDR	Draft report issued (Substantial Assurance)
Council Tax Support and Housing Benefits	Fieldwork completed
Debtors	Fieldwork completed
Ordering and Creditor Payments	Fieldwork completed (Substantial Assurance)
Payroll	Draft report issued (Reasonable Assurance)
Creditors – regular data analytic work	No opinion given
<b>Health, Housing and Adult Social Care</b>	
Housing Delivery Programme	Fieldwork completed
Older People’s Accommodation Programme	Fieldwork completed
Housing Rents	Draft report issued (Reasonable Assurance)
Social Care Financial Assessments	Fieldwork completed

AUDIT WORK COMPLETED / REPORTS ISSUED	STATUS <sup>1</sup>
	(Substantial Assurance)
Public Health – Healthy Child Service	Fieldwork completed (Reasonable Assurance)
<b>Economy and Place</b>	
Cash Handling	Draft report issued (High Assurance)
Taxi Licensing Follow Up	Final report issued (No opinion given)
<b>Children, Education and Communities</b>	
Adoption Services	Substantial Assurance
Home to School Transport	Draft report issued (Substantial Assurance)
Schools Maintenance Programme	Substantial Assurance
Schools Funding	Draft report issued
Schools themed audit – Financial Management Systems	Draft report issued
Schools themed audit – Procurement Cards	Draft report issued
Schools: Ralph Butterfield Primary School	Substantial Assurance

AUDIT WORK COMPLETED / REPORTS ISSUED	STATUS <sup>1</sup>
Danesgate PRU	Limited Assurance
Data Quality – Children’s Social Care (addition to plan)	No opinion given
School Investigations (2)	No opinion given
<b>Other work</b>	
Assurance Mapping	No opinion given
Follow up of agreed actions	No opinion given

## INTERNAL AUDIT OPINIONS

The following categories of opinion were used for audit reports during 2019/20.

<b>Opinion</b>	<b>Level of Assurance</b>
High Assurance	Overall, very good management of risk. An effective control environment appears to be in operation.
Substantial	Overall, good management of risk with few weaknesses identified. An effective control environment is in operation but there is scope for further improvement in the areas identified.
Reasonable	Overall, satisfactory management of risk with a number of weaknesses identified. An acceptable control environment is in operation but there are a number of improvements that could be made.
Limited	Overall, poor management of risk with significant control weaknesses in key areas and major improvements required before an effective control environment will be in operation.
No Assurance	Overall, there is a fundamental failure in control and risks are not being effectively managed. A number of key areas require substantial improvement to protect the system from error and abuse.

No opinion was given where the audit work was non-assurance or limited in scope. This included work such as grant claims, fact-finding work, projects, a review of follow-up implementation or consultancy work.