

## Appendix 3

### Summary of Opinions for Internal Audit Reports Issued During 2022/23

#### **Substantial Assurance:**

*(Explanation of assurance levels provided at the bottom of this document)*

<b>Audit Title</b>	<b>Department</b>
Treasury Management	GPR
Risk Management	GPR
Post Brexit Information Governance	GPR
IT Asset Procurement (Value for Money)	GPR

#### **Reasonable Assurance:**

<b>Audit Title</b>	<b>Department</b>
Payroll	GPR
School Attendance	FCL
Council Tax	GPR
Accounts Receivable (Debtors)	GPR
IT & D Strategic and Operational Risk Management	GPR
Network Access Management (follow up)	GPR
Care Payments	HASC
Revenue Budget Management	GPR
Highways Contract Management	EEC
City Clean External Contracts and Commercial Activities (follow up)	EEC
Adult Social Care (In-house Services)	HASC
MetaCompliance IT Application	GPR
Housing Management System (follow up)	HNC
Public Sector Bodies Accessibility Regulations	GPR
Cyber Security	GPR
Home to School Transport	FCL
Procurement Compliance (follow up)	GPR
Members Declarations of Interest, Gifts & Hospitality	GPR
Revenue Collection and Banking	GPR
Patcham High School	FCL

### **Partial Assurance:**

<b>Audit Title</b>		<b>Department</b>
Housing Rents		HNC
Queens Park Primary School		FCL
Downs View School		FCL
ASC Financial Assessments		HASC
School Meals Contract Management		FCL
Officers Declarations of Interest, Gifts and Hospitality		GPR
Health and Safety		GPR
Direct Payments (follow up)		HASC

### **Minimal Assurance:**

<b>Audit Title</b>	<b>Department</b>
None	N/A

### **Grant Claims**

<b>Audit Title</b>	<b>Department</b>
Test and Trace Support Payments	HASC
Contain Outbreak Management	HASC
Test and Trace Grant	HASC
SOGU Universal Drug Treatment Grant	HASC
Transport Capital Grant	EEC
Bus Service Support Grant	EEC
Bio Diversity Net Gain Grant	EEC
Adult Weight Management (2 claims)	HASC
EU Interreg – Solarise (2 claims)	HNC
EU Interreg – Blueprint for a Circular Economy (2 Claims)	EEC

### **Other Audit Activity Undertaken During 2022/23**

<b>Activity Title</b>	<b>Department</b>
Housing Repairs Works Management System Replacement Programme	HNC
Enterprise Resource Planning Programme	GPR

## Audit Opinions and Definitions

Opinion	Definition
<b>Substantial Assurance</b>	Controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
<b>Reasonable Assurance</b>	Most controls are in place and are operating as expected to manage key risks to the achievement of system or service objectives.
<b>Partial Assurance</b>	There are weaknesses in the system of control and/or the level of non-compliance is such as to put the achievement of the system or service objectives at risk.
<b>Minimal Assurance</b>	Controls are generally weak or non-existent, leaving the system open to the risk of significant error or fraud. There is a high risk to the ability of the system/service to meet its objectives.

