

## HIGH PEAK BOROUGH COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2018/19

AUDIT	TOTAL RECOMMENDATIONS		HIGH RISK RECOMMENDATIONS			MEDIUM RISK RECOMMENDATIONS			LOW RISK RECOMMENDATIONS			ASSURANCE OPINION / COMMENTS
	Regulatory	Added value	Agreed / (Not Agreed)	Due to date	Actioned to date	Agreed / (Not Agreed)	Due to date	Actioned to date	Agreed / (Not Agreed)	Due to date	Actioned to date	
Pest Control & Animal Welfare	8	2	0	0	0	1	1	1	9	9	9	Satisfactory
VAT	7	1	0	0	0	1	1	1	7	4	4	Satisfactory
Housing Rents	2	2	0	0	0	2	1	1	2	1	1	Satisfactory
Commercial Properties	10	1	0	0	0	1	0	0	10	1	1	Satisfactory
Media & Communications	5	3	0	0	0	1	1	1	7	3	3	Satisfactory
Leisure Contract Management	9	2	0	0	0	2	2	2	9	9	9	Satisfactory
Transparency Code 2015	3	0	0	0	0	0	0	0	3	2	2	Satisfactory
Markets	3	1	0	0	0	1	0	0	3	0	0	Satisfactory
Community Safety	5	2	0	0	0	3	2	2	4	4	4	Satisfactory
Housing Agency	7	1	0	0	0	1	1	1	7	6	6	Satisfactory
On-line Payments & Misc Income	6	6	0	0	0	1	0	0	11	8	8	Satisfactory
Electoral Registration	10	1	0	0	0	0	0	0	11	0	0	Satisfactory
Building Control	12	3	0	0	0	5	1	1	10	1	1	Limited
Ethics & Culture	4	5	0	0	0	1	0	0	8	0	0	Satisfactory
Enforcement	9	2	0	0	0	3	0	0	8	1	1	Satisfactory
Risk Management	1	0	0	0	0	0	0	0	1	0	0	Substantial
ICT Asset Management	7	1	0	0	0	1	1	1	7	5	5	Satisfactory
Pollution	11	4	0	0	0	0	0	0	15	0	0	Satisfactory
Capital Accounting	0	0	0	0	0	0	0	0	0	0	0	Substantial
Sundry Debtors	3	2	0	0	0	0	0	0	5	1	1	Satisfactory
Housing Stock Management	3	0	0	0	0	2	0	0	1	0	0	Satisfactory
Housing Repairs & Maintenance	10	2	0	0	0	3	0	0	9	2	2	Satisfactory
Budgetary Control	0	0	0	0	0	0	0	0	0	0	0	Substantial
Purchasing Cards	8	3	0	0	0	2	0	0	9	0	0	Satisfactory
Treasury Management	5	0	0	0	0	2	0	0	3	0	0	Satisfactory
NNDR	4	0	0	0	0	1	0	0	3	0	0	Satisfactory
General Data Protection Regulation	23	2	0	0	0	4	0	0	21	2	2	Satisfactory
Council Tax	10	0	0	0	0	2	0	0	8	0	0	Satisfactory
Creditor Payments	3	0	0	0	0	1	0	0	2	0	0	Satisfactory
Payroll	7	1	0	0	0	0	0	0	8	0	0	Satisfactory
Housing Benefits	13	3	0	0	0	3	0	0	13	0	0	Satisfactory
Housing Strategy	10	1	0	0	0	2	0	0	9	0	0	Satisfactory
Recovery	3	2	0	0	0	0	0	0	5	0	0	Satisfactory
General Ledger	0	0	0	0	0	0	0	0	0	0	0	Substantial
TOTAL RECOMMENDATIONS	274	0				46			228			
ACTION TAKEN TO DATE				0	0		11	11		59	59	

Key: Risk		Class
High	Significant control weakness / inefficiency exists with a high likelihood of occurring, potentially causing a breach of legislation / legal requirements and/or a substantial loss or damage to Council assets, information and reputation. Considered essential to implement recommendation promptly.	Regulatory To ensure the integrity of internal controls and/or compliance with Regulations / Policies and Procedures.
Medium	Control weakness / inefficiency exists with a moderate likelihood of occurring, potentially causing a breach of organisational policies and procedures, loss or damage to Council assets, information and reputation. Considered essential to implement recommendation to ensure adequate system controls / necessary improvement in service provision.	Added Value Intended as an enhancement to the existing system which may provide a benefit to either the user or the customer.
Low	Minor control weakness / inefficiency exists with a minimal impact on the Council assets, information and reputation. Considered necessary to implement recommendation to provide management with additional assurance regarding the adequacy of system controls / improvement in service provision.	