

HIGH PEAK BOROUGH COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2020/21

| 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 | |
| Corporate Governance | 12 | 4 | 0 | 0 | 0 | 4 | 4 | 4 | 12 | 11 | 11 | Satisfactory |
| Housing Rents | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | Satisfactory |
| Capital Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Substantial |
| Elections | 8 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 7 | 3 | 3 | Satisfactory |
| Leisure Sports Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Substantial |
| Housing Advice | 7 | 2 | 0 | 0 | 0 | 1 | 1 | 1 | 8 | 8 | 8 | Satisfactory |
| Equalities & Diversity | 12 | 2 | 0 | 0 | 0 | 4 | 2 | 2 | 10 | 4 | 4 | Limited |
| Corporate Project Management | 7 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 5 | 5 | 5 | Satisfactory |
| Performance Management | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | Substantial |
| Regeneration | 5 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 5 | 2 | 2 | Satisfactory |
| Emergency Planning&Business Cont | 2 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | Satisfactory |
| Risk Management | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | Substantial |
| CCTV | 6 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 3 | 1 | 1 | Satisfactory |
| Climate Change | 7 | 0 | 0 | 0 | 0 | 3 | 2 | 2 | 4 | 4 | 4 | Satisfactory |
| Council Tax | 8 | 0 | 0 | 0 | 0 | 2 | 1 | 1 | 6 | 6 | 6 | Satisfactory |
| NNDR | 6 | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 5 | 1 | 1 | Satisfactory |
| Sundry Debtors | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | Satisfactory |
| Treasury Management | 2 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | Satisfactory |
| General Ledger | 3 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 2 | 2 | 0 | Satisfactory |
| Recovery | 4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 | 4 | 1 | Satisfactory |
| Creditor Payments | 5 | 1 | 0 | 0 | 0 | 1 | 1 | 0 | 5 | 5 | 0 | Satisfactory |
| Budgetary Control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Substantial |
| Housing Benefits | 8 | 0 | 0 | 0 | 0 | 2 | 1 | 1 | 6 | 1 | 1 | Satisfactory |
| Payroll | 6 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 5 | 0 | 0 | Satisfactory |

TOTAL RECOMMENDATIONS

127

0

29

98

ACTION TAKEN TO DATE

0

0

23

20

68

58

| Key: | | Class | |
|-------------|---|--|---|
| Risk | | Regulatory | |
| 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. | 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. | | |