

## STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2021/22

| 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 |                              |
| Housing Agency               | 8                     | 1           | 0                         | 0           | 0                | 5                           | 5           | 5                | 4                        | 4           | 4                | Satisfactory                 |
| Safeguarding                 | 4                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 4                        | 4           | 4                | Satisfactory                 |
| AES Contract Management      | 3                     | 0           | 0                         | 0           | 0                | 2                           | 2           | 2                | 1                        | 1           | 1                | Satisfactory                 |
| Commercial Properties        | 12                    | 0           | 0                         | 0           | 0                | 1                           | 0           | 0                | 11                       | 4           | 3                | Satisfactory                 |
| Data Protection/GDPR         | 16                    | 0           | 0                         | 0           | 0                | 3                           | 3           | 2                | 13                       | 9           | 9                | Satisfactory                 |
| Land Charges                 | 3                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 3                        | 1           | 0                | Satisfactory                 |
| Human Resources              | 13                    | 3           | 0                         | 0           | 0                | 1                           | 1           | 1                | 15                       | 15          | 11               | Satisfactory                 |
| Cemeteries                   | 9                     | 0           | 0                         | 0           | 0                | 1                           | 0           | 0                | 8                        | 1           | 1                | Satisfactory                 |
| Licensing                    | 5                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 5                        | 1           | 1                | Satisfactory                 |
| ICT Asset Management         | 10                    | 0           | 0                         | 0           | 0                | 3                           | 3           | 3                | 7                        | 7           | 1                | Satisfactory                 |
| Strategic Partnerships       | 8                     | 1           | 0                         | 0           | 0                | 3                           | 3           | 0                | 6                        | 0           | 0                | Satisfactory                 |
| Building Control Partnership | 12                    | 0           | 0                         | 0           | 0                | 6                           | 2           | 2                | 6                        | 1           | 1                | Limited                      |
| CivicaPay                    | 2                     | 2           | 0                         | 0           | 0                | 1                           | 0           | 0                | 3                        | 0           | 0                | Satisfactory                 |
| Sundry Debtors               | 1                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 1                        | 1           | 0                | Substantial                  |
| Budgetary Control            | 0                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 0                        | 0           | 0                | Substantial                  |
| Treasury Management          | 2                     | 0           | 0                         | 0           | 0                | 1                           | 1           | 0                | 1                        | 0           | 0                | Satisfactory                 |
| Council Tax                  | 3                     | 0           | 0                         | 0           | 0                | 2                           | 0           | 0                | 1                        | 0           | 0                | Satisfactory                 |
| NNDR                         | 5                     | 1           | 0                         | 0           | 0                | 1                           | 0           | 0                | 5                        | 2           | 2                | Satisfactory                 |
| Creditor Payments            | 8                     | 1           | 0                         | 0           | 0                | 3                           | 0           | 0                | 6                        | 0           | 0                | Satisfactory                 |
| Housing Benefits             | 13                    | 0           | 0                         | 0           | 0                | 2                           | 0           | 0                | 11                       | 1           | 1                | Satisfactory                 |
| General Ledger               | 1                     | 0           | 0                         | 0           | 0                | 0                           | 0           | 0                | 1                        | 0           | 0                | Substantial                  |
| Recovery                     | 4                     | 0           | 0                         | 0           | 0                | 1                           | 0           | 0                | 3                        | 0           | 0                | Satisfactory                 |
| Payroll                      | 4                     | 0           | 0                         | 0           | 0                | 1                           | 0           | 0                | 3                        | 0           | 0                | Satisfactory                 |
| TOTAL RECOMMENDATIONS        | 155                   | 0           |                           |             |                  | 37                          |             |                  | 118                      |             |                  |                              |
| ACTION TAKEN TO DATE         |                       |             |                           | 0           | 0                |                             | 20          | 15               |                          | 52          | 39               |                              |

| Key:        |   | Class              |   |
|-------------|---|--------------------|---|
| <b>Risk</b> |   | <b>Regulatory</b>  | To ensure the integrity of internal controls and/or compliance with Regulations / Policies and Procedures.        |
| 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.  | <b>Added Value</b> | Intended as an enhancement to the existing system which may provide a benefit to either the user or the customer. |
| 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. |                    |   |
| 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.  |                    |   |