

HIGH PEAK BOROUGH 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 Rents | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | Substantial |
| Housing Agency | 6 | 1 | 0 | 0 | 0 | 2 | 2 | 2 | 5 | 5 | 5 | 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 | 10 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 9 | 7 | 7 | Satisfactory |
| Data Protection/GDPR | 16 | 0 | 0 | 0 | 0 | 3 | 2 | 2 | 13 | 11 | 11 | Satisfactory |
| Land Charges | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | 2 | 0 | Satisfactory |
| Human Resources | 13 | 3 | 0 | 0 | 0 | 1 | 1 | 1 | 15 | 14 | 14 | Satisfactory |
| Cemeteries | 9 | 0 | 0 | 0 | 0 | 1 | 1 | 0 | 8 | 7 | 6 | Satisfactory |
| Housing Repairs & Maintenance | 8 | 2 | 0 | 0 | 0 | 5 | 5 | 5 | 5 | 5 | 5 | Limited |
| Licensing | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 | 4 | 4 | Satisfactory |
| ICT Asset Management | 10 | 0 | 0 | 0 | 0 | 3 | 3 | 3 | 7 | 7 | 6 | Satisfactory |
| Strategic Partnerships | 8 | 1 | 0 | 0 | 0 | 3 | 0 | 0 | 6 | 0 | 0 | Satisfactory |
| Building Control Partnership | 12 | 0 | 0 | 0 | 0 | 6 | 6 | 4 | 6 | 6 | 2 | Limited |
| CivicaPay | 2 | 2 | 0 | 0 | 0 | 1 | 1 | 1 | 3 | 3 | 3 | Satisfactory |
| Sundry Debtors | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | Substantial |
| Budgetary Control | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Substantial |
| Treasury Management | 2 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | Satisfactory |
| Council Tax | 2 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 | 1 | 1 | Satisfactory |
| NNDR | 5 | 1 | 0 | 0 | 0 | 1 | 1 | 1 | 5 | 5 | 5 | Satisfactory |
| Creditor Payments | 8 | 1 | 0 | 0 | 0 | 3 | 3 | 3 | 6 | 6 | 6 | Satisfactory |
| Housing Benefits | 13 | 0 | 0 | 0 | 0 | 2 | 2 | 2 | 11 | 11 | 11 | Satisfactory |
| General Ledger | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | Substantial |
| Recovery | 4 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 3 | 3 | 3 | Satisfactory |
| Payroll | 4 | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 3 | 3 | 3 | Satisfactory |
| TOTAL RECOMMENDATIONS | 162 | 0 | | | | 38 | | | 124 | | | |
| ACTION TAKEN TO DATE | | | 0 | 0 | | | 34 | 31 | | 110 | 102 | |

| 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. | | |