

## HIGH PEAK BOROUGH COUNCIL INTERNAL AUDIT – 2016/17 AUDIT RECOMMENDATIONS IMPLEMENTATION

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	5	2	0	0	0	2	2	2	5	5	5	Satisfactory
Democratic Services	11	3	0	0	0	0	0	0	14	14	14	Satisfactory
CCTV	9	1	0	0	0	2	1	1	8	6	6	Satisfactory
Right to Buy	4	1	0	0	0	0	0	0	5	5	5	Satisfactory
Taxi Licensing	15	8	1	1	1	6	6	6	16	16	16	Limited
Bank Contract	5	1	0	0	0	3	2	2	3	2	2	Satisfactory
Tourism	4	0	0	0	0	0	0	0	4	4	4	Satisfactory
Capital Accounting	0	0	0	0	0	0	0	0	0	0	0	Substantial
Street Cleansing	7	2	0	0	0	2	1	1	7	7	7	Satisfactory
Social Media	5	2	0	0	0	0	0	0	7	6	6	Satisfactory
Housing Tenancy Allocation	6	0	0	0	0	1	1	1	5	4	4	Satisfactory
Bacs Transmissions	8	1	0	0	0	2	2	2	7	7	7	Satisfactory
Food Safety	6	0	0	0	0	0	0	0	6	5	5	Satisfactory
Grounds Maintenance	10	1	0	0	0	3	3	3	8	7	7	Satisfactory
Performance Management	2	0	0	0	0	0	0	0	2	2	2	Substantial
Parking	18	2	0	0	0	2	2	2	18	16	4	Satisfactory
Assets & Facilities	6	1	0	0	0	4	3	2	3	1	1	Limited
Human Resources	9	1	0	0	0	1	1	1	9	7	7	Satisfactory
Sports Development	0	0	0	0	0	0	0	0	0	0	0	Substantial
Risk Management	3	0	0	0	0	0	0	0	3	3	3	Satisfactory
Treasury Management	1	0	0	0	0	0	0	0	1	1	1	Substantial
Housing Repairs & Maintenance	9	4	0	0	0	2	0	0	11	6	6	Satisfactory
Commercial Properties	6	1	0	0	0	3	1	1	4	2	2	Satisfactory
Corporate Governance	7	0	0	0	0	0	0	0	7	5	5	Satisfactory
Sundry Debtors	3	3	0	0	0	1	0	0	5	4	4	Satisfactory
General Ledger	1	1	0	0	0	0	0	0	2	2	2	Substantial
Recovery	5	1	0	0	0	1	0	0	5	1	1	Satisfactory
Budgetary Control	0	0	0	0	0	0	0	0	0	0	0	Substantial
Payroll	8	3	0	0	0	2	2	2	9	7	7	Satisfactory
Creditor Payments	6	0	0	0	0	1	1	1	5	3	3	Satisfactory
NNDR	4	0	0	0	0	1	0	0	3	2	1	Satisfactory
Housing Benefits	4	2	0	0	0	1	0	0	5	3	3	Satisfactory
Council Tax	8	1	0	0	0	3	0	0	6	6	1	Satisfactory
Postal Arrangements	7	3	0	0	0	2	1	1	8	0	0	Satisfactory
Housing Strategy	0	1	0	0	0	0	0	0	1	1	1	Substantial
TOTAL RECOMMENDATIONS	248	1				45			202			
ACTION TAKEN TO DATE				1	1			29	28		160	142

Risk	Class
High	Regulatory
Medium	Added Value
Low	

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.

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.

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.

To ensure the integrity of internal controls and/or compliance with Regulations / Policies and Procedures.

Intended as an enhancement to the existing system which may provide a benefit to either the user or the customer.