

1) COMPLETED AUDITS – FURTHER DETAIL TO SUPPORT THE REPORT OPINIONS

Directorate / Service	Audit title	Overall Assurance Opinion	Audit Scoping Objective(s)	Number of Recommendations per Significance Category			
				Fundamental	Significant	Moderate	Minor
Finance, Property and Procurement	Contract Letting	Reasonable Assurance	1) To ensure that the Council policies and procedures in place covering the procurement process / contract letting arrangements are up to date and effective. 2) To ensure that the Council maintains comprehensive and up-to date records of all its contracts and monitors the progress of re-tendering / extending these contracts. 3) To ensure that the letting and agreeing to extend contracts is undertaken/ managed in accordance with the Council's defined policies and procedures, and effectively utilise the Procurement Portal.	0	0	5	6
Finance, Property and Procurement	Housing Benefit and Council Tax Hardship Fund	Reasonable Assurance	1) To ensure that there is an effective framework in place for the administration of Housing Benefits / Council Tax Exceptional Hardship Fund which is in accordance with DWP guidance / legislation.	0	0	2	2
Finance, Property and Procurement	Bank Reconciliation	Substantial Assurance	1) To ensure that the procedures for the bank reconciliation have been fully documented and are up to date. 2) To ensure that the bank reconciliation is performed on a regular pre-defined basis, is fully resolved and authorised by an independent officer. 3) To ensure that the bank reconciliation is accurate, and the figures used in the reconciliation are supported by documentary evidence.	0	0	0	5
Transformation, Customer and ICT	Systems Security (Firewall, Antivirus, Traffic Management)	Reasonable Assurance	1) To ensure that there is an effective, risk-based control framework to prevent unauthorised system access or attack, leading to loss of data or services.	0	0	3	4

APPENDIX E

Directorate / Service	Audit title	Overall Assurance Opinion	Audit Scoping Objective(s)	Number of Recommendations per Significance Category			
Communities	Public Protection Partnership – Financial Control Processes	Substantial Assurance	<p>1) To ensure that delegated financial authority and arrangements for budget setting and oversight, are applied and operated in accordance with the terms of the partnership agreements. There is a clear link to WBC budgets.</p> <p>2) To ensure that financial / budget performance and risks are effectively managed in the context of the service strategies and plans, including IT systems, workforce strategy, resource tasking, and income management.</p> <p>3) To ensure that financial transactions are approved and recorded appropriately, as per the terms of the agreements; and there is clarity of the interaction with internal WBC financial governance and controls.</p>	0	0	2	1