

APPENDIX D

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	Council Tax	Reasonable Assurance	1) To ensure that bill production is accurate, complete and within the prescribed timetable and that bills are sent to each property on the Council Tax database. 2) To ensure that there are adequate procedures in place for the processing and recording of discounts and exemptions. 3) To ensure that procedures are in place to collect all monies efficiently, pay refunds correctly and reconcile SX3 transactions with the general ledger. 4) To ensure that recovery and enforcement action is consistent, timely and the use of Enforcement Agents is formalised, effectively monitored and managed.	0	0	5	3
Adult Social Care	Client Financial Assessments	Reasonable Assurance	1) To ensure that Council policies and associated procedures are in accordance with the Care Act 2014 in respect of assessment of client contributions to cost of care. 2) To ensure that there are effective procedures for the assessment, billing, recovery and accounting for contributions due and paid. 3) To ensure that there are effective procedures in place for Deferred Payment Agreements (residential care).	0	0	2	8
Children's Social Care	Section 17 Support	Limited Assurance	1) To ensure that the Council has established a policy and associated procedures for the provision of advice and financial support made under Section 17 of the Children Act 1989, which are in line with government legislation/national guidance. 2) To ensure that the Service has established effective procedures for the allocation, recording and monitoring of the use of Section 17 payments and the associated budgets.	0	0	7	1

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				Fundamental	Significant	Moderate	Minor
Children's Social Care	Initial Referral and Assessment	Substantial Assurance	1) To ensure that threshold guidance, referral criteria and pathways from the 'front door' are clearly defined and meet statutory guidance, and that referral processes within the working model are operating effectively. 2) To ensure that threshold and referral guidance, and risk assessment tools are shared with safeguarding partners to facilitate effective use of the working model. 3) To ensure that the Service uses appropriate tools and processes to analyse and evidence the effectiveness of the referral framework.	0	0	2	4
Environment	Public Transport	Substantial Assurance	1) To ensure that there is effective governance under the Enhanced Partnership, along with internal procedures to monitor and report progress against the BSIP both internally and to the DfT. 2) To ensure that there are effective procedures for the allocation of funding and monitoring of expenditure under the BSIP and BSOG, including contract tendering. 3) To ensure that there are effective operational procedures in place to monitor the quality of supported bus services provided by external operators.	0	0	2	1
Development and Housing	Migration – Resettlement Schemes	Substantial Assurance	1) To ensure that there are effective processes for claiming, receiving and utilising resettlement support funding. 2) To ensure that there are transparent processes for offering, maintaining and ending tenancies in the LAHF funded properties. 3) To ensure that there are effective processes for monitoring the performance and value of commissioned support services.	0	0	0	0