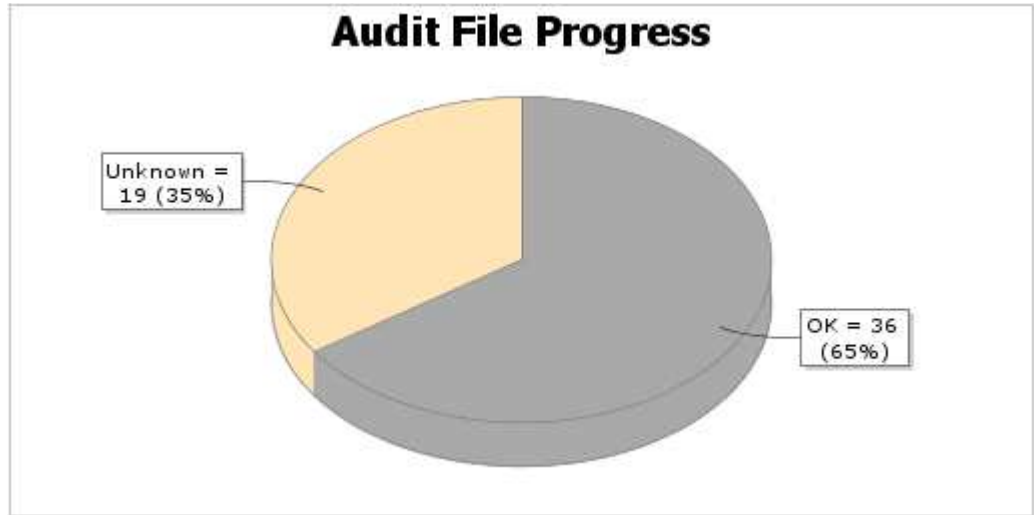














### Internal Audit Performance at Quarter 3









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Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.TechCP09 ISO20000	✔	Information Technology	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		⚠

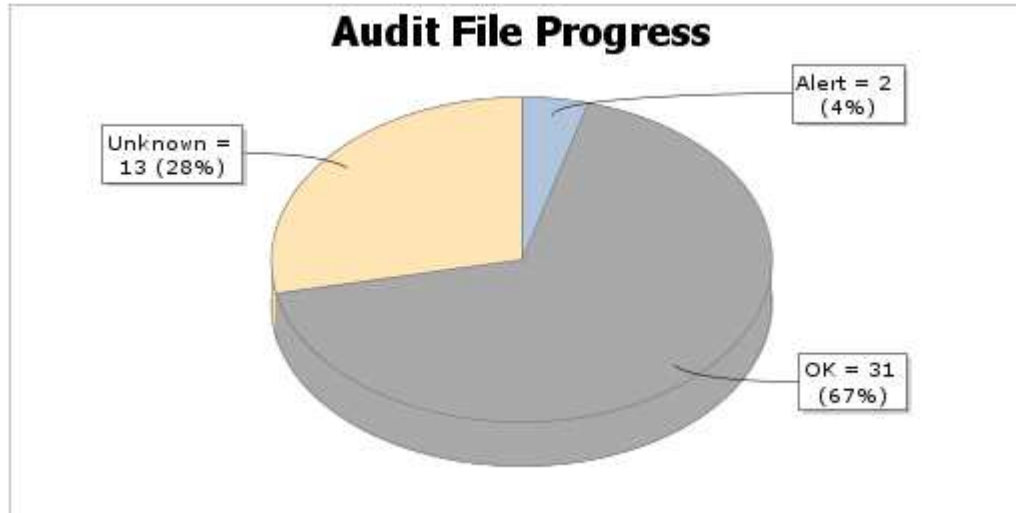
Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.TechCP06 Printing		System based review	It is with some concern that Audit has to report no assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are not in place or are failing.		
1314.FIN11 Income Management		System based review	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		
1314.TCP05IR Building Security		Risk based review	Audit are pleased to be able to report reasonable assurance can be given that the system, process or activity should achieve its objectives safely and effectively however there are some control weaknesses but most key controls are in place and operating effectively.		

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.HH03 Sheltered Housing		Risk Workshop	A focus workshop type session has been carried out for Sheltered Housing to identify potential risks and the measures in place/ to be put in place to mitigate against risks within the area.		
1314.AE03 Commercial/Industrial Properties		System based review	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		
1314.TCP09 Petty Cash		Additional Consultancy	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		







Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.STTC06 RIPA		System based review	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		
1314.FIN02.2 Treasury Management Qtr 2		Main financial system – interim	Audit are pleased to be able to report substantial assurance can be given that the system, process or activity should achieve its objectives safely and effectively and that controls are in place and operating satisfactorily.		
1314.CPP051R Community Leisure		Risk based review	It is with some concern that Audit have to report only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.		









# Internal Audit Performance Report at Quarter 3 Implementation Reviews






Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.STTC08IR Safeguarding Children & Vulnerable Adults		Implementation Review	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	Due to the number of outstanding high priority recommendations the revised audit opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place	→

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.STTC01IR Standards and Declarations		Implementation Review	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	Due to the nature of the outstanding recommendations, one being a legislative requirement, there has been no change to the audit opinion – only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	 → 
1314.STTC06IR RIPA		Implementation Review	The initial audit opinion was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	Due to the lack of implementation of the recommendations and the priority assigned to them the revised audit opinion is that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	 → 

Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
1314.AE.12FIR Operational Services Financial Controls		Implementation Review	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate	Due to the nature of the recommendations not implemented or partially implemented the revised audit opinion is that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	 → 
1314.AE13FIR Asbestos & Legionella Further Implementation Review		Additional Implementation Review	The initial audit opinion was that no assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are not in place or are failing.	The revised audit opinion, following the initial implementation review was that limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate. Following on from the further implementation review the audit opinion has not changed due to the number and priority of the partially implemented and	 → 



Audit File	Audit File Progress	Audit Assurance Type	Audit File Overall Opinion	Revised Audit Opinion	Audit Assurance Level
				outstanding recommendations.	
1314.TCP071R Health & Safety		Implementation Review	The initial audit opinion was that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	Due to the nature of the outstanding recommendations, i.e. policies outstanding or not being updated and the corporate H & S risk register not being reviewed the previous audit opinion remains – that only limited assurance can be given that the system, process or activity will achieve its objectives safely and effectively as controls are in place but operating poorly, or controls in place are inadequate.	 → 

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