

## **TRAFFORD COUNCIL**

**Report to:** Accounts and Audit Committee  
**Date:** 2 February 2022  
**Report for:** Information  
**Report of:** Audit and Assurance Manager

### **Report Title**

**Audit and Assurance Report for the Period November to December 2021.**

### **Summary**

**The purpose of the report is:**

- **To provide a summary of the work of Audit and Assurance during the period above.**
- **To provide ongoing assurance to the Council on the adequacy of its control environment.**

### **Recommendation**

**The Accounts and Audit Committee is asked to note the report.**

### **Contact person for access to background papers and further information:**

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**Background Papers:** None

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**TRAFFORD**  
**COUNCIL**

# **Audit and Assurance Service Report November to December 2021**

**Date:** **January 2022**

## **1. Purpose of Report**

This report summarises the work of the Audit and Assurance Service between November 2021 and December 2021 and highlights progress against the 2021/22 Internal Audit Plan to date. At the end of the year, these update reports will be brought together in the Annual Head of Internal Audit Report which will give the opinion on the overall effectiveness of the Council's control environment during 2021/22.

## **2. Planned Assurance Work**

Key elements of the 2021/22 Work Plan produced in March 2021 include:

- Fundamental Financial Systems reviews.
- Input to the 2020/21 Annual Governance Statement
- Continued input to and review of risk management arrangements and provision of guidance.
- Review of corporate procurement and value for money arrangements.
- Audit reviews in respect of ICT and information governance.
- Anti-fraud and corruption work, including the National Fraud Initiative.
- School audits and other establishment audit reviews.
- Grant claim certification work plus input to processes in respect of the payment of business grants in relation to COVID-19.
- Audit reviews of other areas of business risk including audits of services and functions.
- Provision of guidance and advice to services across the Council.

## **3. Main areas of focus – November to December 2021**

Work in this period has included progressing a number of planned internal audit reviews across the Internal Audit plan, including reviews in relation to financial systems, procurement, ICT, schools and other service reviews. All audit opinion reports completed or in progress are listed in Section 5 and other key areas of audit work undertaken are referred to in Section 6.

## **4. Summary of Assurances in November to December 2021**

There were 8 internal audit reports issued in the period (4 final reports and 4 draft reports).

In respect of the 4 final reports issued, opinions of "Substantial Assurance and Reasonable Assurance were provided for 2 of the audits. For these reports issued, where applicable, agreed action plans are in place to implement the recommendations made. For the 2 other final reports, an audit opinion was not given at this stage but assurance was obtained regards ongoing developments and planned improvements in these areas and further audit reviews are planned later in 2022 to assess progress.

A listing of audit report opinions issued including overall findings plus a listing of draft reports produced is shown in Section 5.

## 5. Summary of Audit & Assurance Opinions Issued – November to December 2021

(See Appendix 3 for details of Audit opinion levels, report levels and report status)

REPORT NAME (DIRECTORATE) / (PORTFOLIO) by Coverage Level (1-4)	-OPINION -R/AG -Date Issued	COMMENTS
<b>FINAL REPORTS ISSUED</b>		
<b>Level 4 Reports :</b>		
<b>Social Value in Procurement (Finance and Systems) / (Finance and Governance)</b>	<b>Substantial Assurance * (GREEN) (16/11/21)</b>	The audit was completed by Audit and Assurance on behalf of all four Local Authorities within the STAR Shared Procurement Service. The introduction of the use of the Social Value Portal has resulted in significant development of processes to establish targets and monitor performance for individual contracts in respect of levels of social value achieved. Previous audit recommendations made in a review in 2020 were followed up and it was confirmed that good progress had been made with one recommendation fully implemented with the other 3 in progress and expected to be completed by the end of 2021/22, which will further enhance processes.
<b>Business Continuity (Authority-Wide) / (COVID-19 Recovery and Reform)</b>	N/A (See Comments) * (23/11/21)	An audit review setting out a position statement of progress made to date against previous audit recommendations was shared with management in November 2021. This reflected the fact that a project is currently in progress by the Council which is aiming to address issues previously reported by Audit in relation to business continuity. Work includes refresh of existing business impact analyses and business continuity plans which will also help to inform IT Disaster Recovery plans. To date, 2 previous recommendations have been implemented but the remaining 9 recommendations are being progressed. Given the work in progress, it was agreed that a further follow-up audit will be undertaken later in 2022 which will further assess progress and an updated audit opinion will be provided (The previous audit opinion issued in 2018/19 provided a Limited Level of Assurance and this will be reviewed to take into account any developments currently underway).
<b>Level 3 Reports:</b>		
<b>Supporting Families Programme (Children's Services) / (Children's Services)</b>	N/A (See Comments) (2/11/21)	There is a commitment of all Greater Manchester local authorities to undertake regular audits to provide assurance that local systems and processes meet the minimum standards of the Supporting Families Programme, previously known as the Troubled Families Programme. Given service developments currently underway, an update report was shared with the Greater Manchester Combined Authority to highlight arrangements in place and actions underway. As part of previous audits, recommendations were made in relation to the development of a multi-agency approach, case level recording, tracking and monitoring, performance management and quality assurance processes. It is acknowledged that the overall direction of travel is improving and identified actions are being progressed such as through the Children's Services Improvement Programme. It is acknowledged that further developments are required in developing Early Help services which are being progressed as part of the work around the Children's Services Redesign. In 2022/23, Internal Audit will review progress further and provide assurance required in

accordance with GMCA requirements.

#### Level 1 Reports:

<b>Kingsway Primary School (Children's Services) / (Children's Services – Education)</b>	<b>Reasonable Assurance (GREEN)</b> (19/11/21)	Overall, a good standard of internal control and governance was found to be in place across most areas covered by the audit. A number of recommendations were made relating to the procedures for the ordering and payment for goods and services, including improvements to internal checks and processes for obtaining quotes and tenders. It was also recommended that the school's Financial Procedures Manual was reviewed and updated.
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#### DRAFT REPORTS

#### Level 4 Reports:

<b>IT Asset Management (Finance and Systems) / (COVID-19 Recovery and Reform)</b>	A review was undertaken by Salford Internal Audit Services of processes for managing the Council's IT Assets. Initial draft findings were shared with management. It is expected that the report will be finalised for issue in the final quarter of 2021/22.
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#### Level 3 Reports:

<b>Highways Inspection and Repairs (Place) / (Environmental and Regulatory Services)</b>	A draft report was issued in December 2021 and a final report has since been issued and will be reported in the January to March 2022 Audit and Assurance update report.
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#### Level 1 Reports:

<b>St. Alphonsus RC Primary School (Children's Services) / (Children's Services – Education)</b>	A report setting out draft findings from the audit review has been shared with the school. A final report will be issued in early 2022 to include the school's response to recommendations made.
<b>Moorlands Junior School (Children's Services) / (Children's Services – Education)</b>	A report setting out draft findings from the audit review has been shared with the school. A final report will be issued in early 2022 to include the school's response to recommendations made.

*\*Denotes this final report is a follow up audit – i.e. the main focus of the review was a follow up of recommendations made as part of a previous internal audit review.*

## **6. Other Assurance Work**

There is a significant amount of work undertaken by the Service that does not result in an audit opinion report being issued. Work in the period has included the following:

- Working with CLT to update the strategic risk register with an update report reviewed by CLT and presented to the Accounts and Audit Committee in November 2021.
- Continuing to provide assistance to the Strategic Growth team in completing checks to support the processing of applications for the payment of grants to local businesses in respect of the COVID-19 Additional Restrictions (Discretionary) Grant Scheme.
- Providing support to relevant services in respect of an ongoing investigation, including provision of advice regards internal control improvements to reduce risks going forward (Once completed further details will be reflected as part of the Annual Head of Internal Audit Report).

- Ongoing work in relation to the National Fraud Initiative as described below:

### **National Fraud Initiative (update as at January 2022)**

The Audit & Assurance Service continues to co-ordinate the Council's participation in the statutory National Fraud Initiative (NFI) exercise. The NFI is a nationwide data matching exercise, designed to help participating bodies identify possible cases of error or fraud and detect and correct any consequential under or overpayments from the public purse. The exercise is a mandatory requirement for Local Authorities, which is co-ordinated by the Cabinet Office. The main exercise is carried out once every two years.

The Service has co-ordinated the submission of data, in liaison with other services across the Council. As part of the most recent major exercise, a number of datasets were submitted through 2020/21 and 2021/22. Following the release of data matches from these submissions, work has been ongoing to investigate these further.

As at 12 January 2022, a total of 456 matches had been reviewed by officers covering data in relation to Payroll, Council Tax, Blue Badges and COVID-19 Small Business Grants. A further 153 matches are currently being reviewed. Further matches, including in relation to Creditor payments are expected to be reviewed over the coming months.

Of the matches reviewed to date, errors in payments have been identified by Exchequer Services in relation to 5 cases which amount to just over £31k. These have been in relation to the payment of 3 COVID-19 Small Business Grants (amounting to £30k) and payments in relation to Council Tax Support for the remaining 2 cases identified. These amounts are subject to recovery.

The Audit & Assurance Service will continue to liaise with services across the Council and details of outcomes up to the end of the 2021/22 will be reported within the Annual Head of Internal Audit Report.

## **7. Impact of Audit Work – Improvements to the Control Environment**

**Key indicators of the impact of Audit and Assurance are: (a) Acceptance of Recommendations (b) Implementation of them.**

### **Acceptance of Recommendations**

From the final audit opinion reports produced and issued by the Audit and Assurance Service during the year to date, 23 of the 24 new recommendations made have been accepted (96%) compared to a service target of 95%. A number of other audits were in progress during the period and levels of acceptance of recommendations made in the subsequent reports will be reflected in the next Audit and Assurance update.

### **Implementation of Audit Recommendations**

Final audit reports are followed up to assess progress in implementing improvement actions identified through audit recommendations. Recommendations made by the Audit and Assurance Service are followed up by a number of means.

As shown under final reports issued in Section 5, follow up audits were completed in relation to the two audit reviews covering Social Value in Procurement and Business continuity.

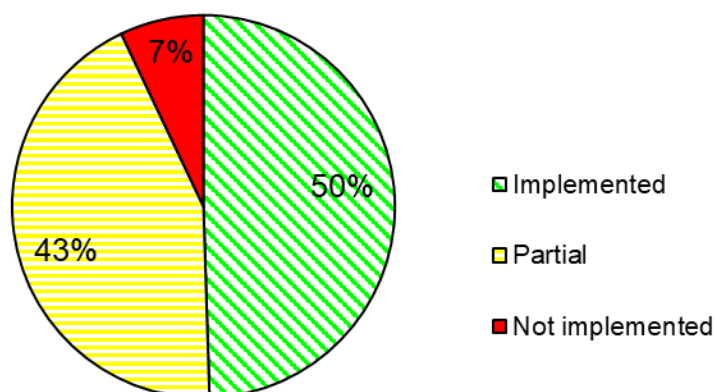
In respect of one other audit previously completed, management were requested to provide an update on progress in implementing recommendations made. This was in relation to the following:

- St. Vincent's Catholic Primary School (Children's Services – Education) – Of the 3 recommendations made, all 3 had been implemented and where applicable any revisions in policies or processes by the school are to be approved shortly by the relevant Governing Body committees.

An overall analysis of audit recommendations followed up in 2021/22 to date is shown on the following chart.

This is based on follow ups of 11 previous reviews covering a total of 99 recommendations.

**Implementation of audit recommendations:  
2021/22 Follow-ups (up to December 2021)**



Reporting of all follow-ups completed during the year up to the end of March 2022 will be reflected in the Annual Head of Internal Audit Report. Further follow-up of previous recommendations made will be considered as part of audit planning for 2022/23 with further follow up audits planned for some areas where there are still a number of control improvements to implement. This will be reflected in the 2022/23 Internal Audit Plan.

## **8. Performance against Audit & Assurance Annual Work Plan**

### **Appendix 1 shows an analysis of time spent to date against planned time for the 2021/22 Operational Internal Audit Plan**

As at 31 December 2021, 611 audit days were spent against 637 allocated days (See Appendix 1). A further 100 contingency days were in the 2021/22 Internal Audit Plan but this is expected to be used to mitigate any loss of days from vacant posts arising during the year.

As part of the Internal Audit Plan, a target of 32 audit opinion reports was set to be produced during 2021/22 to final or draft stage. As at 31 December 2021, 17 reports had been produced to final or draft stage; 5 other reviews were in progress and planning had commenced on a further 4 reviews. It is also expected that other reviews will commence during the final quarter of the year. Whilst the target number of reports may not be achieved by March 2022, in addition to the reports produced, there are a number of other reviews where work has been undertaken and a report is not currently planned to be issued but work has been undertaken. (Examples as referred to for reviews in Appendix 2 include advice being given; updates on progress against previous recommendations obtained and a questionnaire being issued for future analysis to inform future audit work).

Within the Audit Plan, it was anticipated that there would a number of reviews which would commence before the end of 2021/22 with time also set aside in 2022/23 to complete the reviews. In appendix 2, for reviews listed where it is stated as "Timing to be Agreed", these had not commenced by the end of December 2021 and are to be discussed with relevant services to agree future planned work and consider future timing. This will be considered alongside development of the Internal Audit Plan for 2022/23.

Finally, as indicated in Appendix 2, during the year, new work has been added to the Plan with further work



expected to be added during the final quarter.

The next update on progress against the 2021/22 Internal Plan, including reports issued, will be reflected in an update for Quarter 4, to be provided with the 2021/22 Annual Head of Internal Audit Report.

## **9. Planned Work for January to March 2022**

### **Areas of focus include :**

- Issue of final reports for all reports listed in Appendix 2 where draft findings have been produced.
- Progression of other internal audit reviews as listed in Appendix 2. Where reviews have not commenced, agreement to be reached as part of the 2022/23 Internal Audit Plan regards future inclusion and timing of reviews in the Plan.
- 2022/23 Internal Audit Plan to be presented to the Accounts and Audit Committee for approval in March 2023.
- Continuing to support CLT in updating the Strategic Risk Register with a report due to be shared with the Accounts and Audit Committee in March 2022.
- Liaison with services to further progress work supporting the National Fraud Initiative.
- Planned liaison with Adults Services to provide guidance in considering processes for undertaking checks of care providers.
- Recruitment exercise to fill the post of Principal Audit and Assurance Officer, further to the previous postholder recently being appointed to the Team Leader position within the Service in November 2021.

**2021/22 Operational Plan: Planned against Actual Work (as at 31 December 2021)**

<b><u>Category</u></b>	<b><u>Details</u></b>	<b><u>Planned Allocated Days 2021/22</u></b>	<b><u>Planned Days (up to 31/12/21</u></b>	<b><u>Actual Days (as at 31/12/21)</u></b>
<b>Financial Systems</b>	<p><b>Completion of fundamental financial systems audit reviews</b></p> <p>See Appendix 2 for opinion reports issued and planned.</p>	150	97	104
<b>Governance</b>	<p><b>Corporate Governance / AGS - to provide support and advice to Legal and Democratic Services. Complete a review of the content of the draft AGS with reference to the CIPFA/SOLACE Governance framework and guidance.</b></p> <p><b>Advice / assurance in respect of governance issues.</b></p> <p>Work to date has included liaising with Democratic Services on the collation of both the Draft and Final versions, including providing guidance and comments on the documents.</p>	25	21	17
<b>Corporate Risk Management</b>	<p><b>Facilitating the updating of the Council's strategic risk register.</b></p> <p><b>Actions to support the Council's Risk Management Strategy including provision of guidance, independent review of existing risk management arrangements and, where applicable, recommend areas for development.</b></p> <p>Strategic Risk update reports completed and reviewed by CLT and the Accounts and Audit Committee through the year. (The update in the final quarter will be reported to CLT and the Accounts and Audit Committee in March 2022).</p> <p>Also See Appendix 2 for opinion reports produced and planned.</p>	45	34	26
<b>Anti-Fraud and Corruption</b>	<p><b>Co-ordinate the Council's activity in respect of the National Fraud Initiative ensuring work completed across services in investigating data matches is progressed in accordance with Cabinet Office requirements.</b></p> <p><b>Contributing to investigations of referred cases of suspected theft, fraud or corruption.</b></p> <p><b>Other work to support the Anti-Fraud and Corruption Strategy, including where applicable working with other relevant services</b></p>	60	45	55

	<p><b>to review existing policies and guidance supporting the overarching strategy.</b></p> <p>Summary of work completed during the year to be set out in Annual Head of Internal Audit Report. Also see Section 6 regards investigation work and an update on work supporting the National Fraud Initiative.</p>			
<b>Procurement / Contracts/ Value for money</b>	<p><b>Review of procurement / contract management arrangements including systems in place and associated arrangements to secure value for money (Work will include liaison with the STAR Procurement Service and partner authority auditors).</b></p> <p>See Appendix 2 for reports issued and planned.</p>	60	35	21
<b>Information Governance / Information, Communications and Technology</b>	<p><b>ICT Audit reviews and advice, including reviews conducted by Salford Internal Audit Services.</b></p> <p><b>Information Governance audit reviews</b></p> <p>See Appendix 2 for reports issued and planned.</p>	80	50	58
<b>Schools</b>	<p><b>Providing assurance on the control environment within schools, supporting schools in ensuring awareness of requirements within the DfE Schools' Financial Value Standard.</b></p> <p><b>Audit reviews of schools: At least 12 school audits to be undertaken during the year</b></p> <p><b>Follow-up of progress for audits completed in 2020/21.</b></p> <p>See Appendix 2 for audit opinion reports issued and planned and Section 7 re follow-up work.</p>	140	115	103
<b>Assurance – Other Business Risks</b>	<p><b>Audits selected on the basis of risk from a number of sources including senior managers' recommendations, risk registers and internal audit risk assessments. Reviews include authority wide issues and areas relating to individual services, establishments and functions. Includes:</b></p> <ul style="list-style-type: none"> <li>- Audit reviews</li> <li>- Follow up reviews including further audits and gaining assurance from service updates.</li> </ul> <p>See Appendix 2 for audit opinion reports issued and planned.</p>	195	105	92
<b>Grant claims checks / Data Quality</b>	<p><b>Internal audit checks of grant claims / statutory returns and other checks as required (including in relation to COVID-19 business grant payments)</b></p> <p><b>Audit and Assurance to be advised through the year of grant claims, review work and other returns to be checked/signed off.</b></p>	95	90	96

	Summary of work completed during the year to be set out in the Annual Head of Internal Audit Report. Also see Section 6 re COVID-19 business grant payments.			
<b>Service Advice / Project Support</b>	<b>General advice and guidance, both corporately and across individual service areas.</b>  <b>Support and advice to the organisation in contributing to working groups and projects in relation to governance, risk and control issues.</b>  Summary of work completed during the year to be set out in Annual Head of Internal Audit Report.	60	45	39
<b>TOTAL</b>		<b>910*</b>	<b>637</b>	<b>611</b>

\* Note there is a further contingency of 100 days within the 2021/22 Plan which is currently being used to mitigate any loss of audit days through a vacant audit post.

**Audit Opinion Reports Issued and Planned 2021/22 (as at 31 December 2021)**

<b><u>Category</u></b>	<b><u>Audit Opinion Reports</u></b>	<b><u>Status (where progressed by 31/12/21)</u></b>	<b><u>2021/22 IA Plan</u></b>
<b>Financial Systems</b>	<ul style="list-style-type: none"> <li>- Accounts Payable System (Finance and Systems)</li> <li>- Accounts Receivable / Debt Recovery (Finance and Systems)</li> <li>- Treasury Management (Finance and Systems)</li> <li>- Council Tax (Finance and Systems)</li> <li>- Budgetary Control (Authority-wide/Finance and Systems)</li> <li>- Children's Social Care Payments System - Liquid Logic/ContrOCC (Children's Services)</li> <li>- Payroll (Strategy and Resources)</li> <li>- Asset Investment Strategy follow-up (Authority-Wide)</li> <li>- Adult Social Care Payments System (Adults' Services)</li> <li>- Adult Social Care Direct Payments (Adults' Services)</li> </ul>	<p>Final report issued 10/9/21</p> <p>In progress</p> <p>Final report issued 28/9/21</p> <p>-</p> <p>-</p> <p>Final report issued 28/4/21</p> <p>In progress</p> <p>Follow-up assessment completed August 2021</p> <p>In progress</p> <p>In progress</p>	<p>Completed</p> <p>Reporting in Q4</p> <p>Completed</p> <p>Expected to start Q1 2022/23</p> <p>Expected to start Q2 2022/23</p> <p>Completed</p> <p>Final report to be issued Q4</p> <p>Completed</p> <p>Final report to be issued by Q4</p> <p>Final report to be issued by Q4</p>
<b>Risk Management</b>	<ul style="list-style-type: none"> <li>- Health and Safety (Strategy and Resources / Authority-wide)</li> <li>- Business Continuity follow up review</li> </ul>	<p>-</p> <p>Final report issued 23/11/21</p>	<p>Timing to be agreed</p> <p>Completed - 2021/22 interim review completed with further audit review to be included in 22/23 Internal Audit Plan.</p>
<b>Procurement /Contracts /Value for money</b>	<ul style="list-style-type: none"> <li>- Social Value in Procurement – follow-up (STAR authorities – Trafford lead) (Finance and Systems)</li> <li>- Purchase cards follow-up audit (Finance and Systems)</li> </ul> <p>(Any further reports to be issued during the year to be confirmed in liaison with STAR and partner authorities)</p>	<p>Final report issued 16/11/21</p> <p>Final report issued 10/9/21</p>	<p>Completed</p> <p>Completed</p>
<b>Information Governance / ICT Audit</b>	<ul style="list-style-type: none"> <li>- ICT Service Management (Finance and Systems)</li> <li>- ICT Asset Management (Finance and Systems)</li> <li>- Cyber Security: Identification and Protection Systems (Finance and Systems / Authority-wide)</li> <li>- ICT Security in Schools (Finance and Systems / Children's Services)</li> <li>- Data breaches (Governance and Community Strategy/Authority-Wide)</li> </ul>	<p>Advice provided by Salford Internal Audit.</p> <p>Initial draft findings shared</p> <p>-</p> <p>In progress – questionnaire issued to schools</p> <p>Draft report completed</p>	<p>Further work to be agreed as part of audit planning.</p> <p>Final report to be issued Q4</p> <p>Timing to be agreed</p> <p>Findings to be collated from questionnaire issued to inform future planned work.</p> <p>Final report to be issued Q4</p>
<b>Schools</b>	<ul style="list-style-type: none"> <li>12 School Audits (Children's Services)</li> <li>- Dayhulme Primary School</li> <li>- Gorse Hill Primary School</li> </ul>	<p>Final report issued 21/6/21</p> <p>Final report issued 13/7/21</p>	<p>Completed</p> <p>Completed</p>

	<ul style="list-style-type: none"> <li>- Kingsway Primary School</li> <li>- Holy Family Catholic Primary School</li> <li>- St. Alphonsus RC Primary School</li> <li>- Moorlands Primary School</li> <li>- St. Mary's C of E Primary, Sale</li> <li>- Stretford Grammar</li> <li>- Trafford Alternative Education</li> <li>- Victoria Park Junior School</li> <li>- At least 2 other school audits in 2021/22</li> </ul>	Final report issued 19/11/21 Final report issued 22/10/21 Draft findings shared Draft findings shared Planning commenced Planning commenced Planning commenced - -	Completed Completed Final report to be issued Q4 Final report to be issued Q4 Draft report to be issued Q4 Draft report to be issued Q4 Draft report to be issued Q4 Start date to be confirmed Q4. Planning to start in Q4
<b>Assurance – Other Business Risks</b>	<ul style="list-style-type: none"> <li>- Blue Badges (Governance and Community Strategy)</li> <li>- Cleaning Services (Strategy and Resources)</li> <li>- Recruitment Processes (Strategy and Resources)</li> <li>- Home to School Transport (Children's Services)</li> <li>- Special Educational Needs and Disability (Children's Services)</li> <li>- Housing Waiting List (Place)</li> <li>- Let Estates (Place)</li> <li>- Building Control (Place)</li> <li>- Outdoor Advertising (Place)</li> <li>- Safety at Sports Grounds (Place)</li> <li>- Licensing (Place)</li> <li>- Highways Inspection and Repairs (Place)</li> <li>- Section 106 Planning Agreements and Community Infrastructure Levy (Place)</li> <li>- Aids and Adaptations (Adult Services)</li> <li>- Deprivation of Liberty Safeguards System (Adult Services)</li> </ul> <p>Added to 2021/22 Plan:</p> <ul style="list-style-type: none"> <li>-Supporting Families (Children's Services)</li> <li>-Trafford Assist (Finance and Systems)</li> </ul> <p>(Note other additions to the Plan are expected in Q4 and will be reported in the Annual Head of Internal Audit Report).</p>	- - - Planning commenced - Final report issued 27/9/21 In progress - - - - - Draft report issued - - - - Final report issued 2/22/21 -	To be included in 2022/23 Internal Audit Plan Timing to be agreed Timing to be agreed Draft report to be issued Q4 Timing to be agreed Completed Draft report to be issued Q4 Timing to be agreed Timing to be agreed Timing to be agreed Timing to be agreed Completed - Final report issued January 2022 Timing to be agreed Timing to be agreed Timing to be agreed Completed Expected to start in Q4

## APPENDIX 3

### POINTS OF INFORMATION TO SUPPORT THE REPORT:

#### Audit Opinion Levels (RAG reporting) :

##### Opinion – General Audits

Substantial Assurance

Green

Reasonable Assurance

Green

Limited Assurance

Amber

Low or No Assurance

Red

An opinion is stated in each audit report to assess the standard of the control environment.

#### Report Status:

##### Draft reports:

These are issued to managers prior to the final report to provide comments and finalise agreed responses to audit recommendations.

##### Final reports:

These incorporate management comments and responses to audit recommendations, including planned improvement actions.

#### Breadth of coverage of review (Levels 1 to 4)

Provides an indication as to the nature / breadth of coverage of the review in terms of which aspects of the organisation's governance and control environment it relates to. Levels are as follows:

- **Level 4: Key strategic risk or significant corporate / authority wide issue** - Area under review directly relates to a strategic risk or a significant corporate / authority wide issue or area of activity.
- **Level 3: Directorate wide** - Area under review has a significant impact within a given Directorate.
- **Level 2: Service wide** - Area under review relates to a particular service provided or service area which comprises for example a number of functions or establishments.
- **Level 1: Establishment / function specific** - Area under review relates to a single area such as an establishment.