

STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2020/21

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	
Corporate Governance	12	4	0	0	0	4	4	4	12	11	11	Satisfactory
Capital Accounting	0	0	0	0	0	0	0	0	0	0	0	Substantial
Elections	8	0	0	0	0	1	0	0	7	3	3	Satisfactory
Leisure Sports Development	4	0	0	0	0	0	0	0	4	3	3	Satisfactory
Housing Advice	7	2	0	0	0	1	1	1	8	8	8	Satisfactory
Equalities & Diversity	12	2	0	0	0	4	2	2	10	4	4	Limited
Corporate Project Management	7	0	0	0	0	2	2	2	5	5	5	Satisfactory
Performance Management	2	0	0	0	0	0	0	0	2	2	2	Substantial
Regeneration	5	1	0	0	0	1	1	0	5	5	1	Satisfactory
Emergency Planning&Business Cont	2	0	0	0	0	1	1	1	1	0	0	Satisfactory
Risk Management	2	0	0	0	0	0	0	0	2	2	2	Substantial
CCTV	7	0	0	0	0	3	0	0	4	0	0	Satisfactory
Climate Change	7	0	0	0	0	3	1	1	4	4	4	Satisfactory
Council Tax	8	0	0	0	0	2	1	1	6	0	0	Satisfactory
NNDR	6	0	0	0	0	1	0	0	5	0	0	Satisfactory
Sundry Debtors	2	0	0	0	0	0	0	0	2	2	2	Satisfactory
Treasury Management	2	0	0	0	0	1	0	0	1	0	0	Satisfactory
General Ledger	3	0	0	0	0	1	1	0	2	2	0	Satisfactory
Recovery	4	0	0	0	0	0	0	0	4	1	1	Satisfactory
Creditor Payments	5	1	0	0	0	1	1	0	5	0	0	Satisfactory
Budgetary Control	0	0	0	0	0	0	0	0	0	0	0	Substantial
Housing Benefits	8	0	0	0	0	2	0	0	6	1	1	Satisfactory
Payroll	6	0	0	0	0	1	0	0	5	0	0	Satisfactory
TOTAL RECOMMENDATIONS	129	0				29			100			
ACTION TAKEN TO DATE				0	0		15	12		53	47	

Key:		Class	
Risk		Regulatory	To ensure the integrity of internal controls and/or compliance with Regulations / Policies and Procedures.
High	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.	Added Value	Intended as an enhancement to the existing system which may provide a benefit to either the user or the customer.
Medium	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.		
Low	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.		