AUDIT REPORTS ISSUED BETWEEN 1st NOVEMBER 2021 & 31st JANUARY 2022

Commercial Properties

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
• A current Asset Management Strategy should be in place to ensure that assets are effectively managed.	• KPI outturn for 2020/21 unit occupancy exceeded targets. • All lease agreements reviewed had been signed by the tenant and correctly invoiced within the Debtors system.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Policies & Procedures			1		1	
Leases					3	
Insurance					1	
Key Lists					1	
Vacant Properties					2	
Leek Cattle Market					2	
Lone Working					1	
Total			**1**		**11**	

Land Charges

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	• SMDC have ceased the practice of raising invoices, and all payments for Land Search enquiries are now made in advance, the large majority by BACS. • An additional member of staff is now trained to assist in the completion of Land Charges requests. • A sample of search requests was reviewed and all were found to have been processed correctly.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Management Information					2	
Income Reconciliation					1	
Total					**3**	

Human Resources

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
• A formal Human Resources Strategy supporting the aims and objectives of the service should be developed, adequately approved, regularly reviewed and made available to all relevant officers.	• A wide range of staff related policies / guidance documents have been documented. • Human Resources staff provide detailed advice and guidance on staff related matters. • Comprehensive employee records are maintained.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Policies / Strategies			1		1	2
Recording of Information						1
Leavers					1	
Recruitment					3	
Budgets					1	
Relocation Expenses					1	
New Starters					2	
Training					2	
Long Service Awards					1	
Total			**1**		**12**	**3**

Cemeteries

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
• Memorial Safety Checks should be undertaken in accordance with best practice guidelines and the 5 year rolling program of inspections should be kept-up-to-date and further enhanced in accordance with guidelines detailed in Appendix 2 of the ICCM Management of Memorials.	• Complaints were dealt with in accordance with corporate procedures. • Cemetery records/registers are securely held.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Policy & Procedures					1	
Grave Deeds					1	
Memorial Safety Checks			1		2	
Closed Churchyards					1	
Invoicing					1	
Memorial Plaques					2	
Total			**1**		**8**	

ICT Asset Management

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
• In accordance with the service agreement, NEC Software Solutions should 'maintain an accurate Hardware inventory'. • Suitable checks should be put in place to verify the location of assets shown on the asset register, particularly in relation to any items that may be utilised at employee premises. • A review should be undertaken to ensure that all employees issued with mobile devices have signed up to the Alliance Mobile Phone Policy and have completed the declaration regarding personal use.	• All disposals of IT equipment were found to have been adequately recorded and authorised. • Evidence is received to confirm that any data held on any IT equipment due for disposal is adequately removed.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Asset Register			2			
ICT Use and Information Security Policy					1	
Mobile Devices			1		4	
Software Licences					1	
IT Refresh Policy					1	
Total			**3**		**7**	

Budgetary Control

Assurance Level

Assurance: SUBSTANTIAL
It is our opinion that controls currently in place within the system provide substantial assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
	• 2021/22 budgets were approved by Committee in accordance with the budget setting timetable; and uploaded to the Financial Management System promptly. • Budgets are monitored throughout the year and quarterly Financial updates are provided to Committee reporting current position, amendments etc.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
None						
Total						