

STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2022/23

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	
Markets	4	1	0	0	0	2	1	0	3	3	3	Satisfactory
Pollution	17	4	0	0	0	4	3	3	17	14	14	Satisfactory
Housing Strategy	6	0	0	0	0	3	2	2	3	3	3	Satisfactory
Enforcement	11	2	0	0	0	4	3	3	9	6	6	Satisfactory
VAT	7	0	0	0	0	0	0	0	7	4	4	Satisfactory
Parks & Open Spaces	12	4	0	0	0	1	1	1	15	12	11	Satisfactory
Asset Stock Management	7	1	0	0	0	3	0	0	5	0	0	Satisfactory
Development Control S106	6	0	0	0	0	1	1	1	5	0	0	Satisfactory
Alliance Norse Governance	8	0	0	0	0	4	3	3	4	2	2	Limited
ICT Contract Management	4	0	0	0	0	1	1	1	3	3	3	Satisfactory
Sundry Debtors	1	0	0	0	0	0	0	0	1	1	1	Substantial
HR Agile Working	11	1	0	0	0	5	4	4	7	0	0	Limited
Budgetary Control	2	0	0	0	0	1	1	1	1	1	1	Satisfactory
Regeneration	8	0	0	0	0	1	1	1	7	1	1	Satisfactory
Treasury Management	2	0	0	0	0	1	0	0	1	0	0	Satisfactory
Council Tax	7	0	0	0	0	2	2	2	5	4	4	Satisfactory
NNDR	6	0	0	0	0	2	2	2	4	3	3	Satisfactory
Recovery	7	0	0	0	0	3	2	2	4	3	3	Satisfactory
Payroll	4	0	0	0	0	1	0	0	3	0	0	Satisfactory
Creditor Payments	5	0	0	0	0	1	0	0	4	0	0	Satisfactory
General Ledger	4	0	0	0	0	2	1	1	2	2	2	Satisfactory
Housing Benefits	9	0	0	0	0	3	0	0	6	0	0	Satisfactory
TOTAL RECOMMENDATIONS	161	0				45			116			
ACTION TAKEN TO DATE				0	0		28	27		62	61	

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.		