

## AUDIT REPORTS ISSUED BETWEEN 1<sup>st</sup> JUNE 2024 & 31<sup>st</sup> JULY 2024

### AES Contract 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
<ul style="list-style-type: none"> <li>• The 'contract compliance checklist' should be utilised to ensure that periodic checks are being undertaken to confirm compliance with the contract terms and conditions.</li> <li>• Sample checking of the performance data submitted by AES should be undertaken to ensure it is supported by documentary evidence (e.g. system reports) and accurately calculated.</li> <li>• Key Performance Indicators should be established in relation to the provision of the cemeteries service.</li> <li>• Regular reconciliations should be undertaken between the records maintained by Orbitas detailing the cemeteries services provided and the actual income received by the Alliance.</li> </ul>	<ul style="list-style-type: none"> <li>• The agreement has been expanded to cover cemetery services.</li> <li>• Commissioning Officers have been appointed to monitor the performance of the service provider.</li> <li>• A number of strategic groups have been developed to review performance and financial issues.</li> </ul>

#### 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
Changes to the Operating Agreement						1
Contract Monitoring			1		2	
Commissioning Board					1	
Complaints, Comments and Compliments					3	
Key Performance Indicators			2		1	
Cemeteries Income			1		1	
<b>Total</b>			<b>4</b>		<b>8</b>	<b>1</b>

# Capital Accounting

## 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
	<ul style="list-style-type: none"> <li>• Asset Registers are updated accordingly based on information supplied by Legal Services and surveyor valuations.</li> <li>• Valuations are carried out in accordance with RICS and guidance issued by CIPFA.</li> <li>• The most highly valued assets are valued annually to ensure confidence that the net book value recorded on the balance sheet is materially correct.</li> <li>• Adjustments for depreciation and revaluations are correctly recorded on the Integra system</li> </ul>

## 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						
<b>Total</b>						

# Equalities & Diversity

## 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

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>All Employees and Members should regularly attend training in Equality and Diversity.</li> <li>Equality Impact Assessments should be completed for all relevant committee reports, with prompt review and sign off from the Equality team.</li> </ul>	<ul style="list-style-type: none"> <li>An Equality &amp; Diversity Policy has been produced which is in accordance with the Public Sector Equality Duty and is widely available.</li> <li>Population data has been reviewed after the 2021 census and profiles now created for residents, work force and elected members.</li> </ul>

## Summary of Recommendations

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

<b>Description</b>	<b>High</b>		<b>Medium</b>		<b>Low</b>	
	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>	<b>R</b>	<b>A</b>
Information Asset Register					1	
Equality and Diversity Policy					1	
Equality Objectives and Performance Targets					1	
Equality and Diversity Training			2			
Equality Officer Group Meetings					1	
Partnership Compliance with Equality Requirements					1	
Equality Impact Assessments			1		2	2
Website Accessibility					1	
<b>Total</b>			<b>3</b>		<b>8</b>	<b>2</b>