

## HIGH PEAK BOROUGH COUNCIL INTERNAL AUDIT – YEAR END INFORMATION FOR 2023/24

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	
Carelink	8	4	0	0	0	1	1	1	11	9	8	Satisfactory
Climate Change	7	3	0	0	0	1	1	1	9	6	6	Satisfactory
Right To Buy	7	0	0	0	0	3	0	0	4	0	0	Satisfactory
Housing Rents	1	0	0	0	0	1	1	1	0	0	0	Satisfactory
Leisure Contract Management	9	1	0	0	0	4	1	1	6	4	3	Satisfactory
Media & Communications	3	4	0	0	0	0	0	0	7	3	3	Satisfactory
Procurement	10	5	0	0	0	2	1	1	13	6	6	Satisfactory
Pavilion Gardens Contract Managmt	9	0	0	0	0	4	4	4	5	5	5	Satisfactory
Taxi Licensing	14	1	0	0	0	4	0	0	11	1	1	Limited
Car Parking	11	0	0	0	0	6	4	3	5	0	0	Limited
Sundry Debtors	7	0	0	0	0	0	0	0	7	2	2	Satisfactory
NNDR	7	0	0	0	0	1	1	1	6	5	5	Satisfactory
Council Tax	3	0	0	0	0	0	0	0	3	3	3	Satisfactory
Budgetary Control	1	0	0	0	0	1	0	0	0	0	0	Satisfactory
Recovery	4	0	0	0	0	2	0	0	2	0	0	Satisfactory
Creditor Payments	11	0	0	0	0	4	0	0	7	0	0	Satisfactory
Treasury Management	6	0	0	0	0	1	0	0	5	2	2	Satisfactory
Housing Benefits	6	0	0	0	0	1	0	0	5	0	0	Satisfactory
General Ledger	2	0	0	0	0	0	0	0	2	1	1	Satisfactory
Payroll	4	1	0	0	0	1	1	1	4	1	1	Satisfactory
<b>TOTAL RECOMMENDATIONS</b>	<b>149</b>	<b>0</b>				<b>37</b>			<b>112</b>			
<b>ACTION TAKEN TO DATE</b>			<b>0</b>	<b>0</b>			<b>15</b>	<b>14</b>		<b>48</b>	<b>46</b>	

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