

## AUDIT REPORTS ISSUED BETWEEN 1<sup>st</sup> DECEMBER 2024 & 31<sup>st</sup> JANUARY 2025

### Cyber Risk & IT Security - Identify

#### Assurance Level

**Assurance: SATISFACTORY**

It is our opinion that controls 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 managed adequately.

#### Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> <li>• Business continuity/disaster recovery plans should be comprehensively completed and subject to regular documented testing.</li> <li>• The outcomes from vulnerability testing should be appropriately reviewed and documented.</li> <li>• The potential Cybersecurity risks posed by suppliers and partners should be appropriately reviewed and mitigated.</li> </ul>	<ul style="list-style-type: none"> <li>• PSN compliance is successfully verified on an annual basis.</li> <li>• A Joint Alliance Risk Management Strategy is in place and is regularly reviewed.</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
Risk Register					2	
Policies and Procedures					1	
Asset Database					1	
Business Continuity Planning			1			
Vulnerability Testing			2		3	
Network Mapping					1	
Cloud Hosting					1	
<b>Total</b>			<b>3</b>		<b>9</b>	

# Elections

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls 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 managed adequately.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>All monies due in respect of the 2024 Parliamentary General Election should be promptly received and allocated to the appropriate cost centre.</li> <li>Fully completed contractual documentation should be in place in respect of all high value contracts</li> </ul>	<ul style="list-style-type: none"> <li>Elections staff have attended a number of training courses on recent legislation changes.</li> <li>All candidates for the 2024 Parliamentary election had supplied the appropriate documentation and were promptly informed of all events. Changes in respect of photographic voter identification have been successfully implemented.</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>
Staff Training					1	
Polling Stations					1	1
Planning and Review					3	
Document Retention					1	
Recruitment						1
Election Claims Unit			1			
Contract Monitoring			1			
Payment of Staff						1
<b>Total</b>			<b>2</b>		<b>6</b>	<b>3</b>

# Regeneration Grant Funding

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls 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 managed adequately.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"> <li>The UKSPF guidance requirements regarding procurement policies and procedures should be specified within any contracts / agreement documentation produced for non-contracting authorities.</li> <li>Sample checks should be undertaken to ensure that external delivery partners have sufficient systems in place to ensure that satisfactory evidence is retained to support the outputs and outcomes recorded on the monitoring reports.</li> </ul>	<ul style="list-style-type: none"> <li>All Government returns have been submitted in accordance with agreed timescales.</li> <li>Comprehensive record management systems have been implemented in relation to the UK Shared Prosperity Fund.</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	
Risk Registers					1	1
Procurement			1			
Recording of Expenditure						1
Government Returns			1			
Grants					2	1
Allocation of Funds					1	
<b>Total</b>			<b>2</b>		<b>5</b>	<b>3</b>

# Sundry Debtors

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls 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 managed adequately.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
	<ul style="list-style-type: none"> <li>• Procedures are in place to ensure that suspense items are identified and actioned promptly.</li> <li>• Invoices raised by Finance on behalf of other service areas are processed appropriately.</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	
Raising of Debtors					1	1
Debtor Balances					1	
Unallocated Credits					1	
Daily Balances					1	
Incorrect Invoice Numbers					1	
System Access					2	
<b>Total</b>					<b>8</b>	<b>1</b>

# Community Support

## Assurance Level

### **Assurance: SATISFACTORY**

It is our opinion that controls 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 managed adequately.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
	<ul style="list-style-type: none"> <li>• The extent of the Council's partnership working with the VCSE sector is reported to Members regularly.</li> <li>• Community support grants/funding requests are processed promptly and accurately.</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	
Risk Register					1	
Service Level Agreements					2	
Strategic Direction					1	
Electronic Storage					1	
Community Lotteries					1	1
<b>Total</b>					<b>7</b>	<b>1</b>

# Budgetary Control

## 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 managed adequately.

## Key Findings

<b>Key Issues</b>	<b>Strengths and Improvements</b>
<ul style="list-style-type: none"><li>Relevant staff should be reminded to promptly authorise any pending journals in accordance with the documented 'Journal Authorisation Procedure'.</li></ul>	<ul style="list-style-type: none"><li>2024/25 budgets were approved by Committee in accordance with the budget setting timetable; and uploaded to the Financial Management System promptly.</li><li>Budgets are monitored throughout the year and quarterly Financial updates are provided to Committee reporting current position, amendments etc.</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>
Journal Authorisation			1			
Strategic Risk Register					1	
<b>Total</b>			<b>1</b>		<b>1</b>	