

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	9	Satisfactory
Climate Change	7	3	0	0	0	1	1	1	9	9	8	Satisfactory
Right To Buy	7	0	0	0	0	3	2	2	4	3	3	Satisfactory
Housing Rents	1	0	0	0	0	1	1	1	0	0	0	Satisfactory
Leisure Contract Management	9	1	0	0	0	4	2	2	6	5	4	Satisfactory
Media & Communications	3	4	0	0	0	0	0	0	7	7	3	Satisfactory
Procurement	10	5	0	0	0	2	2	1	13	12	11	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	3	3	11	10	10	Limited
Car Parking	11	0	0	0	0	6	4	3	5	1	1	Limited
Sundry Debtors	7	0	0	0	0	0	0	0	7	7	7	Satisfactory
NNDR	7	0	0	0	0	1	1	1	6	6	6	Satisfactory
Council Tax	3	0	0	0	0	0	0	0	3	3	3	Satisfactory
Budgetary Control	1	0	0	0	0	1	1	1	0	0	0	Satisfactory
Recovery	4	0	0	0	0	2	1	1	2	1	1	Satisfactory
Creditor Payments	11	0	0	0	0	4	4	4	7	7	7	Satisfactory
Treasury Management	6	0	0	0	0	1	1	1	5	5	5	Satisfactory
Housing Benefits	6	0	0	0	0	1	1	1	5	4	4	Satisfactory
General Ledger	2	0	0	0	0	0	0	0	2	2	2	Satisfactory
Payroll	4	1	0	0	0	1	1	1	4	3	3	Satisfactory
TOTAL RECOMMENDATIONS	149	0	0	0	0	37	30	28	112	99	92	
ACTUAL TAKEN TO DATE			0	0			30	28		99	92	

Key: Risk		Class	
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.		