Appendix 1

The role of **Internal Audit** is to provide independent **assurance** that an organisation's risk management, governance and **internal** control processes are operating effectively. An assurance opinion (key) is attached to Internal Audit reports and recommendations are made based on the traffic light system (Red, Amber, Green).

*ASSURANCE KEY (Column 2 of table):
Effective - Controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed - A few specific control weaknesses were noted; generally, however, controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed - Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory - Controls evaluated are not adequate, appropriate or effective to provide reasonable assurance that risks are being managed and objectives should be met.

# RECOMMENDATIONS (Column 4/5 of table):		
High	**R**	Urgent action required to reduce exposure to high risk/ major adverse impact on achievement of organisational objectives.
Medium	**A**	Action required to avoid exposing the organisation to significant risks.
Low	**G**	Desirable action to enhance control, improve value for money and minimal impact on organisational objectives.

Appendix 1

Audit Review & issue date of draft / final report	Assurance Level granted at time of audit *	Accountable Officer(s)	Audit Recommendations Red (Column 4) / Amber (Column 5)		Current Status
Support4 Spelthorne Welfare Hub October 2020 (Draft)	**Some Improvement Needed**	Joint Group Heads Community Wellbeing	-	1. The relaxation of controls should feed into the corporate 'Lessons learnt' exercise. 2. To improve financial control, an indicative guestimate budget should be established, monitored and revised in light of actual experience. 3. The Deputy Group Head Community Wellbeing (Jayne Brownlow) should ensure that all invoices, credit card transactions and till receipts are scanned into Integra.	In discussion with Group Head Community Wellbeing
Payroll September 2020 (Final)	**Some Improvement Needed**	Group Head Transformation / HR Manager	-	1. All manual records that support the administration of core HR and Payroll processes should be scanned and maintained electronically to ensure continuation of service delivery. The HR Manager should explore the options of a Document Management System.	Discussed and agreed with HR Manager

Appendix 1

Business Rates September 2020 (Final)	**Some Improvement Needed**	Deputy Group Head Customer Relations	-	1. To enhance control processes and ensure consistency, ratepayers should complete a Business Rates Refund Request form when applying for a business rates refund, and the document should be scanned into Civica for reference. Refunds should only be authorised by Management on confirmation that this form and other supporting documentation is held as part of independent review. 2. Write offs should be undertaken promptly and in accordance with the Corporate Debt Policy.	Implemented
Inspectors Function September 2020 (Final)	**Major Improvement Needed**	Deputy Group Head Customer Relations	Audit Recommendations and Progress on Implementation reported in July 2020 Audit Appendix.		
Procurement Follow up July 2020 (Draft)	**Major Improvement Needed**	Group Head Corporate Governance	Audit Recommendations and Progress on Implementation reported in July 2019 Audit Appendix. Follow up audit in discussion with Group Head Corporate Governance.		

Appendix 1

Work in progress / Carried forward work	
Business Support Grants	❖ Work in progress
Communications	❖ Carried forward 2021/21
Audit Planned Assignments	❖ Quarter 3 and Quarter 4 Planned Assignments