

Internal Audit - Assurance Opinion Monitoring

Date of Assessment	Source	Level of Assurance Provided		Comments
06/0636 - Value Added Tax 2006/07				
07-Dec-06	Internal Audit - Final Report		N/A	Audit report pre-dates the provision of assurance opinions
20-Dec-07	Internal Audit - Follow-Up Review		Limited	The target risk score has yet to be achieved for all risks covered, the majority dependent upon improving the accuracy of information input in the Financial systems through guidance and training for staff processing invoices.
06/0657 - Environmental Protection				
24-Sep-07	Internal Audit - Final Report		Limited	A high proportion of controls are being developed in the areas covered.
07/0658 - Licensing				
19-Dec-07	Internal Audit - Final Report		Limited	The opinion is based on the fact that although measures are currently being taken to improve management of two of the four risks identified for audit, there is still scope to improve management of the remaining two.
07/0675 - Housing Advances				
13-Mar-08	Internal Audit - Final Report		Limited	Raising the assurance level to reasonable may be achieved by the implementation of agreed actions relating to the review of interest rates; monitoring; reporting; and improved security of the mortgage system. The majority of agreed actions should be implemented by 30 April '08 and a formal follow-up review is scheduled by 30 September '08
07/0677 - Cemeteries				
21-Sep-07	Internal Audit - Final Report		Limited	There are some significant control issues needing to be addressed, including arrangements for administrative cover, safeguarding cemetery records and ensuring long term public safety in cemeteries and closed churchyards.