

Appendix 2 : Summary of Completed Audit work as at 31 December 2023

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Delivery of strategic outcomes and good governance				
Adults Workforce Recruitment/ development and retention	Adults and Health	Substantial	Medium	
Attendance Management - schools	Children and families	Satisfactory	Medium	
Community Asset Transfers	Communities	Satisfactory	Low	
Devolution of grass cutting to town and parish councils	Communities	Limited	Medium	Although processes are in place to manage the scheme, the assurance level is due to the lack of clarity relating to the documentation of some decisions related to it

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Professional subscriptions	Outcomes	Satisfactory	Low	
Sexual Health (joint with NELC)	Public Health	Substantial	Low	
Town Funds- North Lincolnshire Community Energy	Communities	Substantial	Medium	
Tree Safety	Communities	Limited	Medium	The reasons for this judgement are that not all trees have been identified, risk assessed and recorded, work is not always done within the timescale framework, there is backlog of work to be carried out and it is not clear that schools are fulfilling their obligations regarding tree safety.
Financial systems				
Duplicate payments	Outcomes	Satisfactory	Medium	
Income (c/f from 2023/23)	Outcomes	Substantial	Medium	
Payroll (c/f from 2022/23)	Outcomes	Substantial	Low	
ICT				

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Cloud Computing Follow Up	Outcomes			Six of the original recommendations have been implemented and the other four are no longer applicable. However, the risk around cloud computing are consistently changing and so an overall opinion has not been provided and will depend on the outcome of the next full audit
Procurement and contract and contract monitoring				
Central Procurement Arrangements (c/f from 2022/23)	Outcomes	Satisfactory	Medium	We have assessed the residual risk as medium. We have made this judgement because there is potential for financial, service provision and reputational risks in procurements where Strategic Procurement and Contracts Team are not engaged. Procurements completed using the support of the Team represent a lower risk to the Council whilst ensuring they are completed in line with the relevant guidance.
Probity and counter fraud				
Community Grants	Communities	Substantial	Low	
Depot- Security of Assets	Communities	Limited	Medium	We can only provide limited assurance on the effectiveness of the control environment for vehicles, plant and equipment. Although some progress has been made on improving the security of equipment, there remain key issues that need to be resolved.

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Depot-Stock Control	Communities	Satisfactory	Low	
Follow up				
Emergency Planning	Communities	Satisfactory	Low	Eleven agreed actions have been fully or substantially implemented, five have not been implemented and three are no longer applicable.
Schools capital programme	Children and families	Satisfactory	Medium	Two of the four original agreed actions have been implemented and the remaining two are in the process of being implemented

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Schools				
Althorpe and Keady Primary	Children and families	Satisfactory	Low	
Frodingham Road Infants	Children and families	Satisfactory	Low	
St Hugh's School	Children and families	Satisfactory	Low	
Winterton Federation		Satisfactory	Low	