

**Appendix 1: Summary of Completed Audit work 1 January to 25 March 2024**

Audit Assignments 2023/24	Director	Assurance	Residual Risk	Comments
Delivery of strategic outcomes and good governance				
ASC Deferred Payments	Adults and Health	<b>Limited</b>	<b>Medium</b>	This opinion is based on necessary improvements being required to ensure Deferred Payments applications are progressed promptly, all steps are taken to secure debts, and disregarded property is reviewed. Without which significant sums will remain uncharged and unrecovered significantly impacting on sums available to provide adult social care
ASC financial assessments and capital deprivation	Adults and Health	<b>Limited</b>	<b>Medium</b>	This opinion is based on the high levels of cases where no contribution has been calculated and/or collected and the lack of evidence to show this is being actively managed. Accepting the backlog issue these cases are being reviewed regularly and priority cases being worked on i.e. those which are 12 months overdue. In mitigation the charging process is transparent and the number of complaints has not increased (9 received in this financial year up to 27 February 2024).
Asset Management (Operational Buildings)	Communities	<b>Satisfactory</b>	<b>Medium</b>	

<b>Audit Assignments 2023/24</b>	<b>Director</b>	<b>Assurance</b>	<b>Residual Risk</b>	<b>Comments</b>
Car Parking (income and enforcement)	Communities	<b>Substantial</b>	<b>Low</b>	
Contaminated Land	Communities	<b>Limited</b>	<b>Medium</b>	This opinion is due to the Council not ensuring that the relevant sites are adequately covered by Environmental Impairment Insurance and the Contaminated Land Inspection Strategy not being updated since 2012
HR - Induction	Outcomes	<b>Limited</b>	<b>Medium</b>	There is currently no monitoring in place to ensure that staff and managers are completing the relevant processes in the first period of an employee starting work with the Council. The main potential risk is that the authority employees' staff that have not passed the relevant probation periods and are appropriately trained in their role
Independent Reviewers	Children and Families	<b>Substantial</b>	<b>Low</b>	
<b>Financial systems</b>				
Bank Reconciliations	Outcomes	<b>Substantial</b>	<b>Low</b>	
Budgetary Control	Outcomes	<b>Satisfactory</b>	<b>Medium</b>	
Treasury Management	Outcomes	<b>Substantial</b>	<b>Low</b>	
<b>Probity and counter fraud</b>				
Expenses	Outcomes	<b>Substantial</b>	<b>Low</b>	
Members' Allowances	Outcomes	<b>Substantial</b>	<b>Low</b>	

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Supplier Bank Mandates	Outcomes	Substantial	Low	Reasonable controls are in place - However, there will always be a risk as scammers become more sophisticated, and therefore the controls will need to be regularly reviewed

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<b>Schools</b>				
Althorpe and Keadby	Children and families	<b>Satisfactory</b>	<b>Low</b>	
Barton St. Peter's	Children and families	<b>Satisfactory</b>	<b>Low</b>	
Scunthorpe C of E	Children and families	<b>Satisfactory</b>	<b>Low</b>	
St Hugh's School	Children and families	<b>Satisfactory</b>	<b>Low</b>	