

WNC recommendations

| Audit   | No. Essential | No. complete | No. outstanding | No. Important | No. complete | No. outstanding | No. Standard | No. complete | No. outstanding |
|---|---------------|--------------|-----------------|---------------|--------------|-----------------|--------------|--------------|-----------------|
| <b>Pre-2022-23 audits</b>                               |               |              |                 |               |              |                 |              |              |                 |
| Key Governance Documents, Policies & Records            | 0             | 0            | 0               | 15            | 10           | 5               | 0            | 0            | 0               |
| WNC Payroll   | 1             | 0            | 1               | 2             | 1            | 1               | 0            | 0            | 0               |
| General Ledger  | 0             | 0            | 0               | 4             | 1            | 3               | 0            | 0            | 0               |
| Legacy Bank Accounts                                    | 0             | 0            | 0               | 6             | 4            | 2               | 0            | 0            | 0               |
| Bank Reconciliations                                    | 0             | 0            | 0               | 2             | 1            | 1               | 1            | 1            | 0               |
| Treasury Management                                     | 4             | 3            | 1               | 3             | 1            | 2               | 1            | 1            | 0               |
| Financial Management - Monitoring                       | 0             | 0            | 0               | 1             | 1            | 0               | 0            | 0            | 0               |
|   | █             | █            | █               | █             | █            | █               | █            | █            | █               |
| Risk Management   | 0             | 0            | 0               | 3             | 0            | 3               | 0            | 0            | 0               |
| Cambridgeshire Pension Fund                             | 1             | 1            | 0               | 6             | 4            | 2               | 0            | 0            | 0               |
| <b>2022-23 audits</b>                                   |               |              |                 |               |              |                 |              |              |                 |
|   | █             | █            | █               | █             | █            | █               | █            | █            | █               |
| Taxi Licensing  | 2             | 0            | 2               | 6             | 1            | 5               | 5            | 1            | 4               |
| Information Governance                                  | 1             | 0            | 1               | 7             | 5            | 2               | 0            | 0            | 0               |
| Council Tax   | 1             | 0            | 1               | 8             | 0            | 8               | 0            | 0            | 0               |
| Business Rates  | 0             | 0            | 0               | 7             | 1            | 6               | 1            | 0            | 1               |
| Home to School Transport                                | 5             | 4            | 1               | 3             | 3            | 0               | 4            | 4            | 0               |
| Northants Pension Fund                                  | 0             | 0            | 0               | 7             | 5            | 2               | 0            | 0            | 0               |
| Payroll Transactional Testing                           | 0             | 0            | 0               | 1             | 0            | 1               | 3            | 0            | 3               |
| Housing & Council Tax Benefits                          | 1             | 0            | 1               | 3             | 0            | 3               | 0            | 0            | 0               |
| From Safe & Legal to BAU                                | 0             | 0            | 0               | 3             | 3            | 0               | 1            | 0            | 1               |
| Procurement   | 2             | 2            | 0               | 5             | 4            | 1               | 2            | 1            | 1               |
| MTFP  | 0             | 0            | 0               | 0             | 0            | 0               | 1            | 1            | 0               |
| Emergency Planning                                      | 0             | 0            | 0               | 2             | 2            | 0               | 0            | 0            | 0               |
| Parking Contract Management                             | 0             | 0            | 0               | 2             | 2            | 0               | 0            | 0            | 0               |
|   | █             | █            | █               | █             | █            | █               | █            | █            | █               |
| Leisure Services Establishment                          | 0             | 0            | 0               | 2             | 0            | 2               | 0            | 0            | 0               |
| Independent Care Payments                               | 0             | 0            | 0               | 3             | 1            | 2               | 0            | 0            | 0               |
| Safeguarding Vulnerable Adults                          | 1             | 0            | 1               | 6             | 0            | 6               | 1            | 1            | 0               |
| <b>Grant certifications</b>                             |               |              |                 |               |              |                 |              |              |                 |
| The Local Transport Capital Block Funding Grant 2021/22 | 0             | 0            | 0               | 3             | 0            | 3               | 0            | 0            | 0               |
| Disabled Facilities Grant (DFG) - Audit Verification    | 2             | 0            | 2               | 3             | 2            | 1               | 0            | 0            | 0               |
| <b>TOTAL</b>  | <b>35</b>     | <b>19</b>    | <b>16</b>       | <b>128</b>    | <b>57</b>    | <b>71</b>       | <b>22</b>    | <b>12</b>    | <b>10</b>       |

Total number of recommendations 188  
 Total outstanding 97  
 % outstanding 52%

| Classification  | Essential  | Important | Standard   |           |  |  |  |
|---|------------|-----------|------------|-----------|--|--|--|
| Not yet due (this would include recommendations where an extension has been agreed)                                 | 28         | 7         | 17         | 4         |  |  |  |
| Completed   | 91         | 19        | 60         | 12        |  |  |  |
| Transferred to follow up audit (all limited assurance audits to have a follow up planned, usually within 12 months) | 5          | 2         | 3          | 0         |  |  |  |
| Overdue - management response received but not verified   | 0          | 0         | 0          | 0         |  |  |  |
| Overdue - no management response received   | 64         | 7         | 51         | 6         |  |  |  |
| <b>Total</b>  | <b>188</b> | <b>35</b> | <b>131</b> | <b>22</b> |  |  |  |

% Not due 15%  
 % Completed 48%  
 % Transferred 3%  
 % Overdue 34%