

## Appendix 1

### Progress as of 31<sup>st</sup> October 2022

Assignment	Audit Status *	Comple tion # %	Assurance +		
			Control Environment	Compliance	Org Impact
<b>Completion of 2021/22 Audits - outstanding at Annual Audit Report stage</b>					
Information Governance	Completed	100%	Satisfactory	Satisfactory	Moderate
IT Disaster Recovery	Completed	100%	Limited	Limited	Moderate
Schools: Governance & Finance Procedures	Completed	100%	Good	Satisfactory	Minor
Home to School Transport	Completed	100%	Satisfactory	Limited	Major
Northants Pension Fund	Completed	100%	Substantial	Satisfactory	Minor
Housing Benefit and Council Tax Reduction	Completed	100%	Satisfactory	Satisfactory	Moderate
Transformation from Safe and Legal to BAU	Completed	100%	Satisfactory	Satisfactory	Moderate
Financial Management - MTFP	Completed	100%	Substantial	Substantial	Minor
IT Cyber Security	Completed	100%	Limited	Limited	Major
Leisure Services - Establishment management	Completed	100%	Satisfactory	Satisfactory	Moderate
Payroll Transactional Testing	Completed	100%	Good	Good	Minor
Emergency Planning	Completed	100%	Good	Good	Moderate
Contract Management - Parking	Completed	100%	Satisfactory	Limited	Moderate
IT Systems Security - Carefirst System	Completed	100%	Limited	Satisfactory	Moderate
Taxi Licensing	Draft report response being considered	95%	Limited	Limited	Major
Council Tax	Draft report response being considered	95%	Satisfactory	Satisfactory	Minor
WNC / NNC Partnership Liaising Arrangement	Draft report response being considered	95%	Good	Satisfactory	Moderate
Corporate Procurement (Adherence to Contract Procedure Rules)	Draft report response being considered	95%	Good	Limited	Major
NNDR Business Rates	Draft report being prepared	85%			
Planning Applications Process	Fieldwork in Progress	60%			
Corporate Health and Safety	Fieldwork in progress	25%			



Assignment	Audit Status *	Completion # %	Assurance +		
			Control Environment	Compliance	Org Impact
<b>Plan 2022/23 - planned or in progress</b>					
Adults - Independent Care Payments	Draft report prepared / under review	85%			
Safeguarding Vulnerable Adults	Fieldwork in progress	70%			
Community Infrastructure Levy	Fieldwork in progress	50%			
Highways - Section 38 Road Adoptions	Fieldwork in progress	25%			
Section 106 Income Collection & Monitoring	Fieldwork in progress	15%			
Performance Management	Fieldwork in progress	10%			
Homelessness Prevention	Planning	5%			
Customer Services - Complaints System	Not started	0%			
ERP Gold IT User Access Controls	Not started	0%			
Recruitment & Retention	Not started	0%			
Treasury Management 21/22 Follow Up	Not started	0%			

Grant	Audit Status *	Completion # %	Assurance
<b>Grant Verification Work</b>			
Protect & Vaccinate Grant 2020/21	Completed	100%	Assurance given
LA Covid-19 Test & Trace Contain Outbreak Management Fund (COMF) 2021/22	Completed	100%	Assurance given
Former D&Bs + WNC - LA Test & Trace Support Payment Scheme Fund 2020/21 + 2021/22	Completed	100%	Assurance given
WNC - Local Transport Capital Block Funding 21-22	In progress	80%	
Disabled Facilities Grant 2021/22	In progress	75%	
Bus Recovery Grant 2021/22 + Extension 2022/23	In progress	20%	
LA Bus Subsidy (Revenue) Grant 2021/22	In progress	5%	
LA Covid-19 Test & Trace Contain Outbreak Management Fund (COMF) 2022/23	Planning	5%	
Social Housing Decarbonisation Fund Wave 1 2022/23	Planning	5%	

### **Assurance Level Definitions**

**Note: Assurance opinions are provisional until audit report has been finalised.** There are three elements to each internal audit review. Firstly, the CONTROL ENVIRONMENT is documented and assessed to determine how the governance is designed to deliver the service's objectives. IA then needs to test whether COMPLIANCE is evident in practice.

Finally, IA undertakes further substantive testing and/or evaluation to determine the ORGANISATIONAL IMPACT of weaknesses found. The tables below outline the criteria for assessing the above definitions:

<b>Control Environment Assurance</b>	
<b>Level</b>	<b>Definitions</b>
Substantial	Substantial governance measures are in place that give confidence the control environment operates effectively.
Good	Governance measures are in place with only minor control weaknesses that present low risk to the control environment.
Satisfactory	Systems operate to a moderate level with some control weaknesses that present a medium risk to the control environment.
Limited	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment.

<b>Compliance Assurance</b>	
<b>Level</b>	<b>Definitions</b>
Substantial	Testing has proven that the control environment has operated as intended without exception.
Good	Testing has identified good compliance. Although some errors have been detected these were exceptional and acceptable.
Satisfactory	The control environment has mainly operated as intended although errors have been detected that should have been prevented / mitigated.
Limited	The control environment has not operated as intended. Significant errors have been detected and/or compliance levels unacceptable.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse. The system of control is essentially absent.

<b>Organisational Impact of Findings</b>	
<b>Level</b>	<b>Definitions</b>
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole.
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole.
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

Specifically for Grant certifications, definitions are used are as follows:

<b>Opinion for Grant Certifications</b>	
<b>Level</b>	<b>Definitions</b>
Assurance Given	The claim as certified was found to be in compliance with the grant conditions, subject to any observations reported.
No Assurance Given	The claim was not certified as it was found to be not in compliance with the grant conditions.

- \* Audit progress is measured within several stages
  - Not started (0%)
  - Planning stage / issue of Terms of Reference (5 to 10%)
  - Fieldwork in progress (10% to 85%)
  - Fieldwork complete / draft report being prepared or reviewed (85%)
  - Draft Report issued / considering or awaiting management responses (90%)
  - Final Report issued (100%)
- # Progress is assessed as a percentage of the whole audit as indicated above.
- + Assurance opinions are provisional until audit report has been finalised.