

Appendix 1

Chesterfield Borough Council – Internal Audit Reports Issued 2020/2021

Ref	Report Title	Overall Opinion/ Assurance	
		2020/21	Previous Audit
1	Community Safety	Reasonable	New
2	Council Tax	Reasonable	Reasonable
3	Crematorium	Reasonable	Substantial
4	Taxi Licensing	Reasonable	Limited
5	Stores	Reasonable	Satisfactory
6	Climate Change	Substantial	New
7	VAT	Substantial	Satisfactory
8	Sale of Council Houses	Reasonable	Reasonable
9	Housing Benefits	Substantial	Substantial
10	Cash and Bank	Substantial	Substantial
11	C & D Book independent checks	Substantial	Substantial
12	Committee Processes	Reasonable	New
13	CIPFA Financial Management Code	Substantial	New
14	Accounts Payable	Reasonable	Reasonable
15	Ethical Governance	Reasonable	New
16	Housing Rents Accounting System	Reasonable	Substantial
17	Choice Based Lettings	Substantial	Limited
18	Cyber Risk and Network Security	Reasonable	Limited
19	Safeguarding	Substantial	Limited
20	Section 106 / CIL	Reasonable	Section 106 Limited, CIL Reasonable

Internal Audit Assurance Level Definitions

Assurance Level	Definition
Substantial Assurance	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
Reasonable Assurance	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.
Limited Assurance	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.
Inadequate Assurance	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.