

## Appendix 1

### Chesterfield Borough Council – Internal Audit Reports Issued 2021/2022

Ref	Report Title	Overall Opinion/ Assurance	
		2021/22	Previous Audit
1	Crematorium	Substantial	Reasonable
2	Bank Reconciliation	Substantial	Substantial
3	National Non Domestic Rates	Reasonable	Substantial
4	Insurance	Reasonable	Reasonable
5	Members ICT Equipment	Substantial	N/A
6	Property Safety Inspections	Reasonable	Reasonable
7	Payroll Services	Reasonable	Reasonable
8	Staveley Town Deal	Substantial	N/A
9	Queens Park Sports Cafe Income	Substantial	Reasonable
10	Housing Benefit / Council Tax Support	Substantial	Substantial
11	Queens Park Sports Centre Income	Limited	Reasonable
12	Accounts Receivable	Substantial	Substantial
13	Healthy Living Centre	Substantial	Substantial
14	Markets Income	Limited	Reasonable
15	Business Continuity through COVID	Substantial	N/A
16	Corporate Targets	Reasonable	Limited
17	Planning Fee Income	Limited	Good
18	Non- Housing Property Repairs	Limited	Limited
19	Treasury Management	Substantial	Substantial

## Internal Audit Assurance Level Definitions

<b>Assurance Level</b>	<b>Definition</b>
<b>Substantial Assurance</b>	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
<b>Reasonable Assurance</b>	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.
<b>Limited Assurance</b>	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.
<b>Inadequate Assurance</b>	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.