Appendix 1

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**Summary of Teignbridge DC Internal Audit Opinions
Building Control Partnership and Core Financial Systems
2023-2024**

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Building Control	Overall assurance: Good

Breakdown for individual risk areas:

Risk Areas Covered		Level of Assurance
1	Inadequate governance of partnership arrangements.	Excellent ☐☐☐☐
2	The service is not compliant with current legislation including Building notifications are not on time or in line with legislation.	Good ☐☐☐
3	The service is not effectively managed to ensure all council costs are covered in the charges (and income) received.	Excellent ☐☐☐☐
4	Payments are incorrect or missing, and controls are not effective to prevent the risk of fraud.	Good ☐☐☐
5	Building Control does not provide a good service to members of the public.	Good ☐☐☐

Main Accounting System	Overall Assurance: Good

Breakdown for individual risk areas:

Risk Areas Covered		Level of Assurance
1	Poor system security leading to unauthorised access, compromised data quality and integrity.	Good
2	If budget monitoring arrangements are not robust, this may result in unanticipated overspends or in a failure to identify unusual financial activity.	Excellent
3	Errors and inaccuracies that remain undetected may reduce the reliability of financial data.	Good

Payroll	Overall Assurance: Good

Breakdown for individual risk areas:

Risk Areas Covered		Level of Assurance
1	Inappropriate access to the payroll system and loss of data.	Good ✿✿✿
2	Inappropriate or inaccurate amendments to the payroll system or to the MAS.	Good ✿✿✿
3	Untimely, inappropriate, or inaccurate payments made or not recovered.	Good ✿✿✿

Debtors / Income	Overall Assurance: Good

Breakdown for individual risk areas:

Risk Areas Covered		Level of Assurance
1	System not designed to prevent or detect errors, omissions or inappropriate amendments.	Good ✿✿✿
2	Inappropriate access to the system, and loss of data.	Good ✿✿✿
3	Inappropriate or inaccurate amendments to the debtors system or to the MAS.	Fair ✿✿
4	Untimely, inappropriate or inadequate recovery action or write-off undertaken.	Good ✿✿✿

Treasury Management	Overall Assurance: Excellent

Breakdown for individual risk areas

Risk Areas Covered		Level of Assurance
1	Non compliance with Treasury Management statutory requirements, regulations and best practice.	Excellent ✿✿✿✿
2	Financial loss and undetected error or fraud	Excellent ✿✿✿✿
3	Loss of data	Excellent ✿✿✿✿

Creditors (2022)	Overall Assurance: Good

Breakdown for individual risk areas:

Risk Areas Covered		Level of Assurance
1	Inappropriate or inaccurate amendments to the creditors system	Good ✿✿✿
2	Inappropriate or inaccurate payments made	Good ✿✿✿

Key to Assurance Ratings:

Key to Assurance Opinions:		
Excellent ✿✿✿✿		The areas reviewed were found to be well controlled, internal controls are in place and operating effectively. Risks against achieving objectives are well managed.
Good ✿✿✿		Most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some areas for improvement have been identified.
Fair ✿✿		Basic control framework in place, but most of the areas reviewed were not found to be adequately controlled. Generally risks are not well managed and require controls to be strengthened to achieve system objectives.
Poor ✿		Controls are seriously lacking or ineffective in their operation. No assurance can be given that the system's objectives will be achieved.