

**North East Derbyshire District Council – Internal Audit
Reports Issued 2021/22**

Ref	Report Title	Assurance Level 2021/22	Opinion Previous Audit
1	Health & Safety	Substantial	Substantial
2	Payroll	Substantial	Substantial
3	Leisure Operations	Substantial	Substantial
4	Creditors	Substantial	Substantial
5	Corporate Targets	Substantial	Substantial
6	Safeguarding	Reasonable	Reasonable
7	Sundry Debtors	Reasonable	Substantial
8	Homelessness	Reasonable	Good
9	Disaster Recovery Arrangements	Substantial	Substantial
10	Section 106 Agreements	Reasonable	Reasonable
11	Main Accounting & Budgetary Control	Substantial	Substantial
12	Ethical Governance	Reasonable	New
13	Treasury Management	Substantial	Substantial
14	National Non Domestic Rates	Substantial	Substantial
15	Risk Management	Reasonable	Reasonable
16	Housing Benefits	Substantial	Substantial
17	Domestic Waste Management	Substantial	Substantial
18	Digital Transformation	Reasonable	New

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.