

**North East Derbyshire District Council – Internal Audit  
Reports Issued 2022/23**

| Ref | Report Title                                    | Assurance Level 2022/23 | Opinion Previous Audit |
|-----|---|-------------------------|------------------------|
| 1   | Insurance                                       | Substantial             | Substantial            |
| 2   | Leisure Financials                              | Substantial             | Substantial            |
| 3   | Food Hygiene                                    | Reasonable              | Reasonable             |
| 4   | Compliance with CIPFA Financial Management Code | Substantial             | Substantial            |
| 5   | Planning Fees                                   | Substantial             | Substantial            |
| 6   | Recruitment and Selection                       | Reasonable              | Reasonable             |
| 7   | Council Tax                                     | Substantial             | Substantial            |
| 8   | Cash and Bank                                   | Substantial             | Substantial            |
| 9   | Sundry Debtors                                  | Reasonable              | Reasonable             |
| 10  | Cemeteries                                      | Substantial             | Substantial            |
| 11  | NNDR  | Substantial             | Substantial            |
| 12  | Committee Processes                             | Substantial             | New                    |
| 13  | Data Protection                                 | Reasonable              | Substantial            |
| 14  | Network Security                                | Reasonable              | Reasonable             |
| 15  | Taxi Licensing Arrangements                     | Reasonable              | Substantial            |

| Assurance Level              | Definition  |
|------------------------------|---|
| <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. |