

**Bolsover District Council – Internal Audit Reports Issued
2022/23**

Ref	Report Title	Assurance Level 2022/23	Opinion Previous Audit
1	Cash and Banking	Substantial	Substantial
2	Food Hygiene	Reasonable	Reasonable
3	Sundry Debtors	Substantial	Reasonable
4	Risk Management	Reasonable	Reasonable
5	Recruitment and Selection	Reasonable	Satisfactory
6	Grounds Maintenance	Substantial	Substantial
7	Pleasley Vale Business Centre	Reasonable	Reasonable
8	The Tangent Business Centre	Reasonable	Reasonable
9	Corporate Targets	Substantial	Substantial
10	Treasury Management	Substantial	Substantial
11	Creditors	Substantial	Substantial
12	Transport	Substantial	Reasonable
13	Housing Repairs	Reasonable	Reasonable
14	Data Protection	Reasonable	Substantial
15	Main Accounting & Budgetary Control	Reasonable	Substantial
16	Committee Processes	Reasonable	New audit
17	Housing Allocations & Lettings	Substantial	Reasonable
18	Network Security	Reasonable	Reasonable
19	Taxi Licensing Arrangements	Reasonable	Substantial
20	Council Tax	Substantial	Substantial

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.