

### Summary of Audit reports Issued Quarter 1 2013/14

Audit	Service	Audit Purpose	Audit Opinion	Key Actions Agreed	Implementation Detail	Score
Elections - Local	Chief Executive's Office	To review the payments made for election duties.	Calculations and payments made for election duties are correct.	No recommendations made.	None	NA
Mechanics	Sport and Culture	To provide a report concerning the internal controls and use of Procurement Card.	There has been failure to follow Purchasing Card Regulations.	Recommendation for disciplinary.	Disciplinary hearing held.	NA
Regional Growth Fund Grant Todmorden Curve	Regeneration and Planning	Review the Statement of Grant Expenditure for 2012-13 for submission to Homes and Communities Agency.	Audit testing shows Grant Expenditure Statement to be fairly stated and in accordance with relevant terms and conditions.	No recommendations made.	None	NA
Cluster Homes Grant	Housing and Development Control	Review expenditure to ensure they meet the terms and conditions set out for the Clusters Homes Grant.	On the basis of testing completed, expenditure incurred meet the grant conditions.	No recommendations made.	None	NA

#### Audit Score Defined

Score	Opinion	Definition of Opinion
1	Comprehensive Assurance	There is a sound system of controls designed to meet objectives and controls are consistently applied in all the areas reviewed.
2	Reasonable Assurance	There is a good system of controls. However, there are minor weaknesses in the design or consistency of application that may put the achievement of some objectives at risk in the areas reviewed.
3	Limited Assurance	Key controls exist to help achieve system objectives and manage principle risks. However, weaknesses in design or inconsistent application of controls are such that put the achievement of system objectives at risk in the areas reviewed.
4	No Assurance	The absence of basic key controls or the inconsistent application of key controls is so severe that the audit area is open to abuse or error.
N/A	Not Applicable	The audit review undertaken did not have as its primary objective an assessment of system, its controls and their effectiveness.