



## **Internal Audit Position Statement**

**Discretionary Housing payments.**

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Internal Auditor  
30<sup>th</sup> January 2024**

# **1 Introduction**

- 1.1 The original audit was completed in August 2022 for the 2022-23 audit Plan, this gave an Assurance level overall with four low-risk exceptions raised.
- 1.2 A follow up audit was completed in May 2023 for the 2023-24 audit plan, this also gave an Assurance level overall with one of the low-risk exceptions being addressed, one new exception raised, plus two issues of note needing to be reviewed.

# **2 Scope**

- 2.1 A review of the exceptions raised from the 2023-24 audit were reviewed with the Benefits & Systems Support Manager in January 2024.

# **3 Outcome**

- 3.1 All raised exceptions have now been completed with evidence provided by the Benefits & Systems Support Manager to support this.