

Audits completed since the last Committee meeting (2nd July 2020)

Audit title	Critical Risk	High Risk	Medium Risk	Low Risk – Improvement	Total no of Exceptions	Overall Assurance level	Summary
Council Tax Debt Recovery	0	0	2	0	2	Reasonable Assurance	<p>The medium risk exceptions raised related to</p> <ul style="list-style-type: none"> • No process/procedure in place for the control and monitoring of suppressed accounts • Lack of close monitoring of accounts in arrears
NNDR Debt Recovery	0	0	1	0	1	Reasonable Assurance	<p>The medium risk exception raised related to</p> <ul style="list-style-type: none"> • No process/procedure is put in place for the control and monitoring of suppressed accounts
Inspection of Land & Buildings	0	0	1	0	1	Reasonable Assurance	<p>The medium risk exception raised related to</p> <ul style="list-style-type: none"> • Lack of audit trail on forms completed for the inspections of empty land and buildings