

Audits completed since the last Committee meeting (10th January 2022)

Audit title	Critical Risk	High Risk	Medium Risk	Low Risk	Total no of Exceptions	Overall Assurance level	Summary
Creditors	0	1	1	1	3	Limited Assurance	<p>One high risk exception was raised relating to purchase orders continuing to be raised retrospectively.</p> <p>One medium risk exception was raised relating to potential late payment charges.</p> <p>One low risk exception was raised relating to the completion and certification of reconciliations.</p>
Business Rates	0	0	0	2	2	Assurance	Two low risk exceptions were raised relating to reviews carried out of reliefs in place and the audit trail for payments transferred out of the suspense account.
Council Tax	0	0	0	1	1	Assurance	One low risk exception was raised relating to an officers' understanding of how to decide the start date for a disregard/exemption.