



## **Internal Audit Position Statement**

Rent in Advance/Deposit Guarantee Audit.

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**Auditor**

**27<sup>th</sup> April 2023**

# **1 Introduction**

- 1.1 A Rent in Advance and Deposit Guarantee audit was undertaken in 2021/22. One high risk, seven medium risk and one low risk exceptions were raised during this audit. Initially this audit was planned to be reviewed in the 2022/23 audit plan, however limited transactional data meant testing could not be completed to review the exceptions. In agreement with the Divisional Manager for Revenues, Benefits and Housing, this follow up was deferred to a date to be agreed

# **2 Scope**

- 2.1 A review of the current position was undertaken at the beginning of the 2023/24 audit plan, following communication with the Divisional Manager for Revenues, Benefits and Housing, highlighted that no Rent in Advance or Deposit Guarantee data was available for testing. This has meant that the follow up could not be undertaken.

# **3 Outcome**

- 3.1 A review of transactional data was completed by the Divisional Manager for Revenues, Benefits and Housing, this highlighted no transactional data would be available for testing.
- 3.2 In agreement with the Divisional Manager for Revenues, Benefits and Housing, the follow up required for this audit will be deferred until September 2023.
- 3.3 In September 2023, if there is still no transactional data available for testing then the follow up will review any non-transactional exceptions raised only.