

**Key to overall opinion**

Control design and control operation opinions are considered together to form the overall opinion as follows:

<b>Control design opinion</b>	<b>Good</b>	<b>Improvement required</b>	<b>Adequate</b>	<b>Good</b>
	<b>Adequate</b>	<b>Improvement required</b>	<b>Adequate</b>	<b>Adequate</b>
	<b>Improvement required</b>	<b>Improvement required</b>	<b>Improvement required</b>	<b>Improvement required</b>
		<b>Improvement required</b>	<b>Adequate</b>	<b>Good</b>

**Opinion on the applications of controls in place**

## Key to control design and control operation opinions

Individual control design and control operation opinions are reached as follows:

Control design opinion	Good	Adequate	Improvement required
<b>Explanation</b>	<p><i>The system has all required key controls</i></p> <p><i>If the controls are applied the system will consistently deliver the outcomes required of it</i></p>	<p><i>The system has most key controls required</i></p> <p><i>If the controls are applied the system will deliver most of the key outcomes required of it</i></p> <p><i>However there is opportunity to develop or add some controls to further improve the likelihood all required outcomes will be achieved</i></p>	<p><i>The system has a significant number of required key controls missing</i></p> <p><i>It is unlikely the system will deliver the key outcomes required of it with the current level of controls</i></p>
Control operation	Good	Adequate	Improvement required
<b>Explanation</b>	<p><i>All controls were found to be working consistently and effectively</i></p>	<p><i>Most of the controls were found to be working consistently and effectively</i></p> <p><i>However, there is an opportunity to apply controls, including at least one key control, more consistently</i></p>	<p><i>A significant number of key controls were not working consistently or effectively</i></p>

Summary of Audit Opinions

<b>Control design opinion</b>	<b>Good</b>			<ul style="list-style-type: none"> <li>• Council Tax</li> <li>• National Non-Domestic Rates</li> <li>• Housing Benefit</li> <li>• Treasury Management</li> <li>• Housing Rents</li> </ul>	<ul style="list-style-type: none"> <li>• Cash Receipting &amp; Banking↑</li> </ul>
	<b>Adequate</b>	<ul style="list-style-type: none"> <li>• General Ledger↑</li> </ul>			
	<b>Improvement required</b>		<ul style="list-style-type: none"> <li>• Accounts Receivable↑</li> <li>• Accounts Payable↑</li> </ul>	<ul style="list-style-type: none"> <li>• Payroll↑</li> </ul>	<ul style="list-style-type: none"> <li>• Accounts Receivable: Recovery of Social Care Debt</li> </ul>
		<b>Improvement required</b>	<b>Adequate</b>	<b>Good</b>	<b>Not tested</b>

Opinion on the application of controls in place