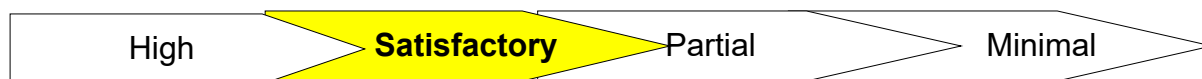


Appendix 2a: Audit Opinion and Summaries

Assurance



Housing Benefits 19-39

Objective

To assess whether the key controls in the Housing Benefits system effectively prevent or detect material financial errors, on a timely basis, so that this information can be relied upon when producing Southend on Sea Borough Council's (the Council) statement of accounts.

Overall Opinion

Satisfactory Assurance: Most business management processes are operating effectively, with a few exceptions. Most risks to delivering objectives are understood but not always completely mitigated to an acceptable level.

Number of actions agreed: 2

Council Tax 19-40

Objective

To assess whether the key controls in the Council Tax system effectively prevent or detect material financial errors, on a timely basis, so that this information can be relied upon when producing the Council's statement of accounts.

Overall Opinion

Satisfactory Assurance: Most business management processes are operating effectively, with a few exceptions. Most risks to delivering objectives are understood but not always completely mitigated to an acceptable level.

Number of actions agreed: 2