



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

CRAWLEY BOROUGH COUNCIL

INTERNAL AUDIT PROGRESS REPORT OCTOBER 2023

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NOVEMBER 2023

1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

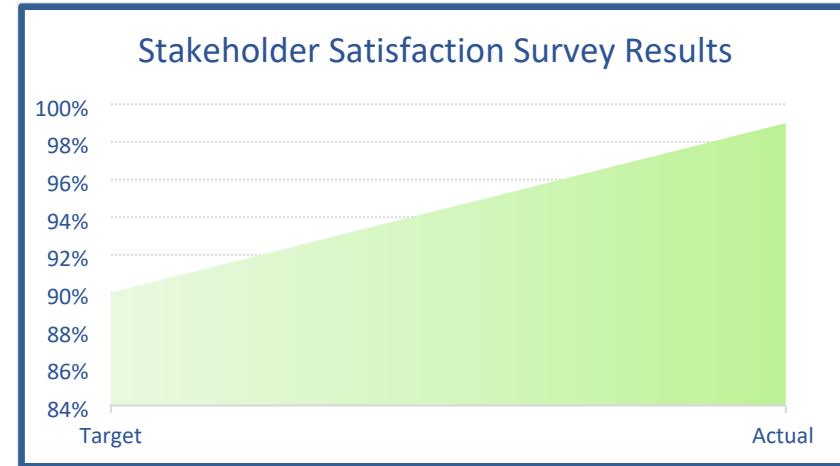
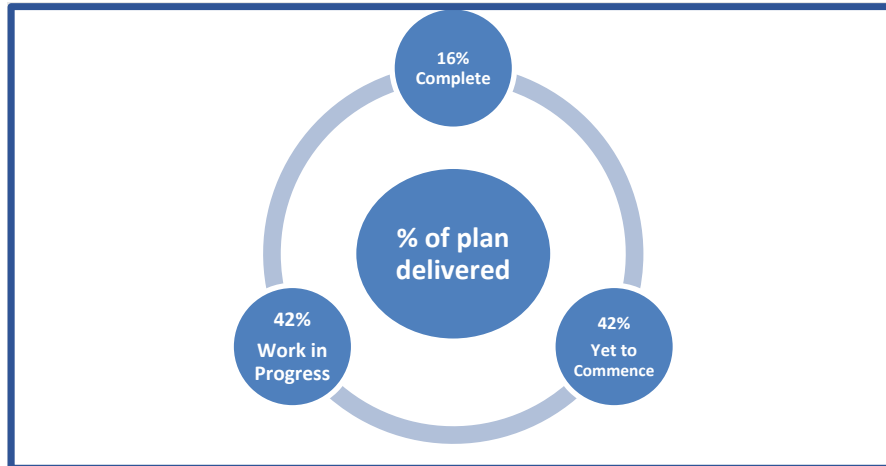
- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:

Substantial	<i>A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited</i>
Reasonable	<i>There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.</i>
Limited	<i>Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.</i>
No	<i>Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.</i>

* Some reports listed within this progress report (pre 2022-23 audit plan) refer to categorisations previously adopted by the Council, reference is provided at Annex 3.

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards

An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles.'

'We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due	Complete	Overdue		
							L	M	H
2021/22 Reviews									
Health and Safety	15.06.22	HofGP&P	Limited	7 (2)	0 (0)	5 (2)		2	
2022/23 Reviews									
Payroll	19.01.23	HofCF	Reasonable	3 (0)	1 (0)	2 (0)			
Air Quality Management	07.02.23	HofCoS	Reasonable	3 (0)	0 (0)	2 (0)		1	
Recruitment, Retention and Leavers	08.03.23	HofGP&P	Reasonable	6 (4)	0 (0)	0		2	4
Compliance – Gas Safety (Housing Stock)	08.03.23	HofCH	Reasonable	13 (7)	0	9 (6)		3	1
Crawley Growth Programme	11.05.23	HofE&P	Reasonable	3 (0)	2	1			
Health and Safety – Driver Safety Training	13.04.23	Hof GP&P	Limited	8 (3)	2 (0)	1 (0)		2	3
Taxi/ Private Hire Licensing – New Driver Apps	20.06.23	HofCoS	Limited	9 (4)	0 (0)	7(3)	1		1
Contract Management	18.09.23	HofCF	Limited	6 (1)	6 (1)	0(0)			
2023/24 Reviews									
Corporate Complaints	02.08.23	HofGP&P	Reasonable	3 (0)	3 (0)	0 (0)			
Electrical Safety Checks (Housing Stock)	13.10.23	HofCH	Limited	7 (5)	7 (5)	0 (0)			
Total							1	10	9





*Total number of actions (total number of high priority actions)

Audit Sponsor

HofCF	Head of Corporate Finance	HofD&T	Head of Digital and Transformation
HofE&P	Head of Economy and Planning	HofComS	Head of Commercial Services
HofCoS	Head of Community Services	HofGP&P	Head of Governance, People and Performance
HofCH	Head of Crawley Homes	HofSS	Head of Strategic Housing

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There have been two reports published concluding a “Limited” assurance opinion since our last progress report in September 2023.

Contract Management (2022/23)				
Audit Sponsor	Assurance opinion	Management Actions		
Head of Corporate Finance	 Limited	 Low 0	 Medium 5	 High 1
Summary of key observations:				
<p>Audit testing confirmed that contract management responsibilities for individual contracts are clearly assigned to appropriate officers. Should any conflicts of interest arise for officers with contract management responsibilities these would be required to be reported in line with the Employee Code of Conduct with appropriate action taken where required as confirmed in the Council’s Constitution.</p> <p>Where required, significant contractual issues with service providers are managed through the Dispute Resolution process detailed in the relevant contract. Audit testing evidenced the use of this process for contractual issues arising from the Tree Maintenance Services contract in respect of the service provider’s meeting attendance, the providing of meeting minutes and performance issues.</p> <p>A review of contracts included in the audit confirmed that payment mechanisms and processes are documented. Invoices are verified, with queries resolved, and approved prior to payment, in line with contractual arrangements and the Council’s payment Contract Management 2022/23 processes. Contract expenditure is appropriately recorded and monitored by the Contract Lead, as budget holder, and the Finance Team. Detailed transaction testing was not carried out as part of this review.</p> <p>Although audit testing confirmed that responsibilities and processes are in place to ensure the Contract Register remains up to date and expiry dates are reviewed to maintain continuity of service provision, testing identified that the Contract Register did not accurately reflect the expiry date and expiry review date for two of the contacts included in the audit. In addition, expiry review dates for contracts were not always recorded.</p>				



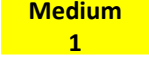

Contract management guidance, detailing best practice and requirements, is in place and managed through the Shared Procurement Service and is available to staff on the Council's intranet and the Shared Procurement Service portal. However, audit testing identified that whilst Contract Leads were aware of the contract management guidance available, it was not always read.

Contract management training is provided by the Procurement Team to officers with contract management responsibilities with a record of training undertaken maintained. However, the training records reviewed for the latest sessions, carried out in November and December 2022, indicated that Contract Leads for two of the contracts reviewed had not attended.

Contracts entered into by the Council are signed by relevant parties. Audit testing confirmed that individual contracts detail the contractual terms and conditions relating to the service provision, with a copy available to the relevant parties to ensure awareness of their contractual responsibilities is maintained and understood. However, testing confirmed that whilst a signed contract was in place for the contracts reviewed, a copy of the contract was not always held by the Contract Lead.

A review of contract management oversight arrangements identified that whilst Contract Leads liaise with service provider representatives to discuss contractual issues, meeting dates are not formally diarised in all cases and meeting discussions are not always formally documented. Issues with services provider's responsibilities for the provision of meeting agendas and minutes and meeting attendance were also identified. In addition, formal risk assessment and management processes are not in place for contracts to enable potential risks to service delivery to be effectively managed.

Electrical Safety Checks (Housing Stock)

Audit Sponsor	Assurance opinion	Management Actions		
Head of Crawley Homes	 Limited	 Low 1	 Medium 1	 High 5

Summary of key observations:

The delivery of Electrical Safety Checks should be in compliance with the relevant Health and Safety and other statutory regulations. We have confirmed that the contracts stipulate the requirement for the contractors to deliver these checks in compliance to the relevant current and future Health and Safety regulations.

Roles and responsibilities for the management of electrical safety are clearly defined for staff and contractors within the Electrical Safety Policy.

The database used for identifying and scheduling electrical inspections is ActiveH, which is a newly acquired housing and asset management system. We have confirmed with the Asset Surveyor and Compliance Manager, that all data was checked and reconciled once it was transferred over from CRT (the old database).

The two contractors provide monthly key performance reports covering electrical safety, which provide information on areas such as issued and work in progress (WIP) jobs for the month as well as rolling weekly WIP, days to complete the jobs, out of hours jobs, etc. We have seen records of the weekly meetings taking place with the contractors to discuss progress and any issues as well as core meetings taking place monthly where members of SMT are present to discuss operational information.

There is a price framework where costs are managed on an open book basis and submitted for valuation to the quantity surveyors to ensure that the cost is valid, based on market rates and other external factors that may influence the costs. Our review confirmed that records and invoices of the jobs completed are submitted to the surveyors on a monthly basis. This information is used to carry out valuation and a valuation certificate is issued based upon which the payment is issued by the finance team. We tested all payments made over a quarter and they were all made to the right contractors for the right amounts.

There is an Electrical Safety Policy in place which was issued in April 2022 and was due for a review in December 2022, which has not taken place. Evidence of the approval of this policy was not available.

The Council is responsible for ensuring that all properties within their remit have electrical safety inspections taking place every five years, in order to be compliant with the regulatory requirements. As at the 31st of March 2023, there were approximately 15% of properties where electrical safety checks were overdue with some being overdue for a significant time period, having missed several inspections.

All Electrical Condition Inspection Reports (ECIR)s are uploaded on to the contractors' systems once they are completed. Our sample check of ECIRs confirmed that there were two properties where certificates were not available. However, there were dates recorded on the system for completion of inspection which were evident from the ECIR report. There were three further properties where the dates on the ECIRs did not match with the dates on the ECIR report.

Section 11.4 of the Council's Procurement Code states that, 'The original signed/sealed contract documents must be forwarded to Legal / Democratic Services for indexing, inclusion on the Council's contracts register and secure storage.' Evidence of signed and sealed copy of the contract with Mears was presented, however, evidence of the signed and sealed contract with Wates was not available.

6. Planning & Resourcing

The internal audit plan for 2023-24 was presented to the Corporate Management Team (CMT) and the Audit Committee in March 2023.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. A number of changes have been made to the plan and these are shown in the table in section 8.

We are satisfied that the revised audit plan for the year remains robust and sufficient to enable an annual assurance statement to be provided.

Progress against the plan is detailed within section 7.

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
2022/23 Reviews								
Contract Management	HofCF	✓	✓	✓	✓	✓	Limited	
2023/24 Reviews								
Governance								
Procurement	HofCF	✓	✓					
Corporate Complaints	HofGP&P	✓	✓	✓	✓	✓	Reasonable	
Information Governance	HofGP&P							Q4
IT								
Cyber Security	HofD&T							Q4
IT Asset management	HofD&T	✓	✓	✓				
Core Financial								
Main Accounting	HofCF	✓						
Housing Rents	HofCH							Q4
Delivering value for money and modernising the way we work								
Commercial Properties	HofCF							Q4
Delivering affordable homes for Crawley and reducing homelessness								
Homelessness	HofSS							Q4
Statutory Checks - Asbestos	HofCH							Q4
Statutory Checks – Fire Safety	HofCH	✓						
Statutory Checks - Electrical	HofCH	✓	✓	✓	✓	✓	Limited	
Responsive Repairs	HofCH	✓	✓					
Protecting the Environment								
Water Neutrality Strategy	HofE&P	✓	✓	✓				
Providing high quality leisure and culture facilities and supporting health and wellbeing services								
Community Facilities – Regulatory Compliance	HofComS	✓	✓	✓				

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Creating stronger communities								
Community Safety and Enforcement	HofCH	✓						
Other								
Parking (and Enforcement)	HofCoS							Q4
Development Management - CIL	HofE&P							Q4

8. Adjustments to the Internal Audit Plan

The following adjustments to the plan have been made:

Plan Variations	
Removed from the Plan	Reason
Statutory Checks - Lifts	External sources of assurance obtained. No requirement for additional internal audit review.
Statutory Checks – Water Safety	Deferred until 2024/25 to allow for all data to be migrated into the Council’s system.
Health and Safety – New Town Hall	Not a priority area for 2023/24. Policies and procedures as reviewed in 21/22 are substantially the same for new Town Hall. All emergency equipment installed is new and under guarantee.
Towns Fund	Deferred until 2024/25. Full audit in 2022/23 and no new significant projects will be at a stage during 2023/24 that an audit would add value
Crawley Growth Programme	Deferred until 2024/25. Full audit in 2022/23 and no new significant projects will be at a stage during 2023/24 that an audit would add value
PCI	No progress towards compliance, revisit the requirement for review in 2024/25
Port Health	Audit being undertaken by DEFRA, from which we would seek to place assurance, therefore no further internal audit coverage required in 2023/24.
Parks and Open Spaces	Timing considered better from 2024/25 in recognition of new cash receipting system being implemented during the Q3/4 of 2023/24.
Climate Action Plan	Deferred until 2024/25 to allow for the new Sustainability Manager to take up post.

Added to the Plan	Reason
Compliance Checks – Fire Safety	Cancellation from 2022/23
Compliance Checks – Electrical Safety	Cancellation from 2022/23

Overdue 'High Priority' Management Actions

Recruitment, Retention and Leavers Processing and Monitoring – Partial Assurance			
<p>Observation: The shortlisting of candidates to be selected for interview is undertaken by the recruiting manager. The review of applications and shortlisting is completed manually and only the decision to invite applicants for interview or reject them is recorded on the recruitment system. Evidence of the shortlisting process is not retained on the HR system or in HR's records and audit testing was therefore not able to evidence shortlisting had been based on the advertised criteria.</p> <p>Following the interview, the interview panel are required to send the interview notes and assessments to HR for retention. This part of the process is manual. Audit testing identified HR had received interview documentation for two out of a sample of ten.</p>			
Management Action	Original Due Date	Revised Due Date	Latest Service Update
Take a proposed corporate approach around shortlisting and interviewing record requirements to CMT.	30.04.2023	31.10.2023	<p>01/08/2023 a paper was presented to CMT for discussion on Recruitment and Retention as it is identified as a corporate strategic risk.</p> <p>A further paper to CMT by the end of October 23 will cover off the actions identified in Observations 2,3,4,5.</p> <p>So the completion dates for these actions need to be put back. This is mainly down to capacity issues across the division, unexpected projects and delays with developing the HR systems project.</p>

Recruitment, Retention and Leavers Processing and Monitoring – Partial Assurance

Observation:

There is an online job advert template with guidance notes for completion by recruiting managers. From our sample of nine job adverts reviewed we identified a number of inconsistencies and non compliance with the guidance notes.

Job adverts are submitted to HR via the online recruitment system for processing and advertising. HR undertake some checks before adverts are posted however it is not clear what responsibility HR has for ensuring the quality of adverts.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Take a proposed corporate approach around development of job adverts to CMT	30.04.2023	31.10.2023	01/08/2023 a paper was presented to CMT for discussion on Recruitment and Retention as it is identified as a corporate strategic risk. A further paper to CMT by the end of October 23 will cover off the actions identified in Observations 2,3,4,5. So the completion dates for these actions need to be put back. This is mainly down to capacity issues across the division, unexpected projects and delays with developing the HR systems project.

Recruitment, Retention and Leavers Processing and Monitoring – Partial Assurance

Observation:

Although guidance for managers relating to recruitment and leavers processing is available on the intranet, they are not comprehensive and recruitment responsibilities are not always clear, resulting in the Recruitment & HR Information Officer having to guide recruiting managers on their responsibilities. A review of the current guidance would be beneficial to ensure that they are sufficient, clear and avoid any ambiguity around responsibilities.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Take a proposed corporate approach around recruiting manager responsibilities to CMT	30.04.2023	31.10.2023	01/08/2023 a paper was presented to CMT for discussion on Recruitment and Retention as it is identified as a corporate strategic risk. A further paper to CMT by the end of October 23 will cover off the actions identified in Observations 2,3,4,5. So the completion dates for these actions need to be put back. This is mainly down to capacity issues across the division, unexpected projects and delays with developing the HR systems project.

Recruitment, Retention and Leavers Processing and Monitoring – Partial Assurance

Observation:

Start dates for new recruits are agreed once all pre-employment checks have been satisfactorily completed. One applicant in the audit sample had started employment without receiving at least one reference. There are instances where an urgent start date may be required before all necessary checks have been completed.

In instances such as these there is no process in place to undertake a risk assessment that would identify the risks and any safeguards that may need to be put in place to protect the Council.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Take a proposed corporate approach around pre-employment check requirements to CMT	30.04.2023	31.10.2023	01/08/2023 a paper was presented to CMT for discussion on Recruitment and Retention as it is identified as a corporate strategic risk. A further paper to CMT by the end of October 23 will cover off the actions identified in Observations 2,3,4,5. So the completion dates for these actions need to be put back. This is mainly down to capacity issues across the division, unexpected projects and delays with developing the HR systems project.

Compliance – Gas Safety Audit (Housing Stock) Assurance**Observation:**

The Council has a contractual arrangement with a third party to undertake gas safety checks and included in the terms of the contract is an agreement to comply with Data Protection legislation between the parties. The Council shares gas safety data with the contractor which includes information relating to individuals residing in council owned properties. The contract states that "Notwithstanding this clause 30, in the event that the Service Provider is reasonably expected to be acting as a Data Processor it shall enter into a data sharing agreement with the Client". We requested a copy of the Data Sharing Agreement between the two parties however we were informed that the Council was not able to locate the Data Sharing Agreement that was in place. Without reference to the Data Sharing Agreement the Council cannot define what is the parties' roles and the purpose of the data sharing and what is going to happen to the data.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
If there is no DSA present in the strong room, we will draft and issue a DSA between the Client and the Service Provider.	28.04.2023	29.09.2023	Work in progress. New DSA being drafted.

Taxi and Private Hire Licensing – New Driver Applications– Partial Assurance

Observation:

Discussions with the TLPHS&LS and the TSO highlighted the fact that there are currently no written internal procedure notes on the new process in place. The TLPHS&LS explained that the process is constantly changing, but that it would be possible to write procedure notes on the basic process.

The TSO added that the paper front sheet they use for each of the applications acts as a form of procedure note as it contains a checklist. Uniform also contains a checklist. The checklists do not contain information on how to perform the checks though, other than in the case of the English Language Standard check, as the front sheet contains guidance on what qualifications to check.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
Now that the procedure has been fully tested, a documented process will be produced, including a flow chart.	01.08.2023	31.12.2023	Policy revisions ongoing as well as revisions to the application form to make it easier for individuals to apply and complete the process. Process flowchart to be finalised and updated on the website by 12.12.2023.

Health and Safety – Driver Safety Training – Partial Assurance

Observation:

The Council's Vehicle Policy requires a Manager or Supervisor to complete a Grey Fleet Register Form for drivers using their own vehicle/s during any Council business to ensure the vehicles are 'fit for purpose', taxed and roadworthy. The purpose of the form is to capture that a drivers Driving Licence, Road Fund Licence Disc, Insurance Certificate and MOT Certificate has been checked annually at the same time as the CBC Drivers Assessment Form and placed on file.

A sample of 25 drivers were selected for testing across three service areas; these were Crawley Homes, Communities and Neighbourhood Services. Of the 25 drivers, 11 were drivers that used their own vehicles and should have been subject to completion of a Grey Fleet Register Form. This had not been completed for any of the drivers, nor were the Services Managers aware of the requirement.

We also noted that vehicle tax discs were abolished in 2014 and therefore, the requirement to check a drivers 'Road Fund Licence Disc' is obsolete. The Council can check this on the Gov website at <https://www.gov.uk/check-vehicle-tax> and may wish to amend the wording in the Vehicle Policy if this is still a requirement.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
All employees who use their personal vehicle for council business will have their Driving Licence, Road Tax paid status, Insurance Certificate and MOT Certificate checked annually as part of their annual PDR (appraisal). The Grey Fleet Form (GFF) will be completed as a record of these checks. Further, all council vehicle drivers will have their driver licences checked annually during PDRs. These driver checks (via PDRs) will next take place between mid-June and the end of August 2023. (Head of Governance, People and Performance to seek confirmation of completion of this initial task from line managers).	30.09.2023	31.01.2024	<p>More detailed work was required before a corporate request could be put to all team managers.</p> <p>In the meantime the Finance Team has also undertaken some work to check these details.</p> <p>Corporate comms will go out ASAP with a view to checks being undertaken.</p>

Health and Safety – Driver Safety Training – Partial Assurance

Observation:

All employees driving on Council business, whether they are operating personal, or fleet vehicles are subject to driver risk assessments completed by line management.

A sample of 25 drivers were selected for audit testing. One Driver Assessment Form could not be provided, leaving 24 available for testing.

On 4 occasions the drivers risk rating had not been calculated correctly. This meant that:

- One driver was scored 15 points rather than 35, still making them low risk.
- One driver was scored 35 instead of 40 taking them from low to medium risk.
- One driver score had not been populated in the available fields nor had their total risk rating been calculated. When populated by Audit, the driver's score put them at medium risk.
- One driver score had been incorrectly calculated as 45 instead of 55 taking them from medium to high risk.

Management Action	Original Due Date	Revised Due Date	Latest Service Update
All employees who use their personal vehicle for council business or drive council vehicles will undergo a Driver Risk Assessment (DRA) annually as part of their annual PDR (appraisal). These will next take place between mid-June and the end of August 2023. Line Managers (conducting the assessments) will be reminded to take care in completing this task accurately. (Head of Governance, People and Performance to seek confirmation of completion of this initial task from line managers).	31.08.2023	31.01.2024	More detailed work was required before a corporate request could be put to all team managers. Corporate comms will go out ASAP with a view to DRAs being undertaken.
The Health & Safety Team will review a small sample from across the organisation to scrutinise the accuracy of scoring.	30.09.2023	29.02.2024	This will follow the above action.

Annexe 2

Overdue 'Low & Medium Priority' Management Actions (July 2023)

Audit Review	Report Date	Opinion	Priority	Due Date	Revised Due Date
Health and Safety	15.06.2022	Reasonable	Medium	31.08.2022	31.12.2023
			Medium	30.09.2022	31.12.2023
Air Quality management	07.02.2023	Reasonable	Medium	01.07.2023	31.03.2024
Recruitment, Retention and Leavers Processing and Monitoring	08.03.2023	Reasonable	Medium	30.09.2023	31.10.2023
			Medium	30.05.2023	31.10.2023
Compliance – Gas Safety Audit (Housing Stock)	08.03.2023	Reasonable	Medium	31.03.2023	01.12.2023
			Medium	28.04.2023	01.12.2023
			Medium	31.03.2023	01.12.2023
Health and Safety – Driver Safety Training	13.04.2023	Limited	Medium	30.09.2023	30.11.2023
			Medium	30.09.2023	30.11.2023
Taxis and Private Hire Licensing – New Driver Applications	20.06.2023	Limited	Low	01.08.2023	31.12.2023

Crawley Borough Council Assurance Opinions (Pre 2022/23)

Substantial	<i>There is a sound system of internal control designed to achieve the system objectives. Compliance with the control process is considered to be of a high standard and few or no material errors or weaknesses were found.</i>
Satisfactory	<i>Whilst there is a basically sound system of internal control designed, there are weaknesses, which put some of the system objectives at risk, and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.</i>
Limited	<i>Weaknesses in the design of the system of internal controls are such as to put the system objectives at risk, and/or the level of non-compliance with some of the controls puts the system objectives at risk.</i>
No	<i>Control design is generally weak leaving the system open to significant error or abuse, and/or significant non-compliance with basic controls leaves the system open to error or abuse.</i>
