

Appendix 1

Internal Audit Reports Issued 2022/23

| Ref | Report Title | Assurance Level 2022/23 |
|-----|---------------------------------------|----------------------------|
| 1 | Bakewell Agricultural Business Centre | Reasonable |
| 2 | Leisure Centre Contract Management | Substantial |
| 3 | National Non-Domestic Rates | Substantial |

| Assurance Level | Definition |
|-----------------------|---|
| Substantial Assurance | There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed. |
| Reasonable Assurance | The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed. |
| Limited Assurance | Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed. |
| Inadequate Assurance | There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives. |