

**Work supporting the HoIAS Annual Opinion 2022-23**

**Annex 2**

<b><u>Audit title</u></b>	<b><u>Gov</u></b>	<b><u>RM</u></b>	<b><u>IC</u></b>	<b><u>Final</u></b>	<b><u>Deferred</u></b>	<b><u>Final Opinion</u></b>	<b><u>HI Rec(s)</u></b>
<b><u>Complete 21-22 audits</u></b>							
Workshop Services	1			1		Substantial	
KFS Recs and Balances			1	1		Substantial	
Key ICT Controls			1	1		Partial	Y
<b><u>Sub-total - Completed 21-22 audits</u></b>	<b><u>1</u></b>	<b><u>0</u></b>	<b><u>2</u></b>	<b><u>3</u></b>			
<b><u>22-23 Audits planned</u></b>							
Safeguarding	1			1		Substantial	
Fire Protection		1		1		Substantial	
KFS - Recs and Balances			1	1		Substantial	
KFS - Payroll			1	1		Substantial	
KFS - Pensions			1	1		Substantial	
Key ICT Controls			1	1		Partial	Y - 21-22
Human Resources	1			1		Substantial	
CF - Bank Mandate Fraud			1	1		Partial	Y - 21-22
CF - NFI			1	1		Complete	
Emerging issues - Advice given on various G, RM & IC matters - gifts and hospitality and declarations of interests returns - amendment of bank account procedures - queries from the external auditor - contribute to Monitoring Officer Governance Update			1	1		Complete	
<b><u>Sub-total - Completed 22-23 audits</u></b>	<b><u>2</u></b>	<b><u>1</u></b>	<b><u>7</u></b>	<b><u>10</u></b>			
<b><u>22-23 Planned audits deferred</u></b>							
Contract Procedure Rules			1		1	Deferred to Q1 23/24	

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