

## 2. Disabled Facilities Grants Audit Report Executive Summary

### Audit Objective

The main objective of the audit was to carry out appropriate compliance testing to ensure controls are in place, operating effectively and thereby enabling the required assurance statement to be provided.

Assurance Opinion		Number of actions	
		Priority	Number
Substantial	There is a sound system of internal control designed and operating in a way that gives a reasonable likelihood that the objectives will be met	High	0
		Medium	0
		Low/Advisory	1
		Total	1

### Audit Approach and Scope

The scope of the audit included a review of the following areas:

- follow up of the previously agreed actions from the last audit
- testing of key controls as shown below

A sample of 10 DFG grants was selected (covering the period 1 April 2022 to 31 March 2023) for examination and members of staff were interviewed in order to check the effectiveness of the internal controls and procedures in operation. In this period 115 DFG grants were approved.

Key controls tested	Assessment	Actions Raised
Policies & procedures		<ul style="list-style-type: none"> <li>Internal procedures are not up-to-date.</li> </ul>
Applications for assistance		
Eligibility		
Approval of applications		
Estimates (for DFGs)		
Works (for DFGs)		
Conditions		
Payments		
Monitoring of grant income		

### Summary and next steps

Overall there is a good control environment and no issues that would prevent the required assurance statement being provided to DCC.

This is a final report of the audit findings and incorporates the remedial action agreed with the Environmental Health and Community Safety Manager.

Remedial action has been agreed with management for all the findings identified.