

### Internal Audit Review Results 2022/23

<i>Review Topic</i>	<i>Assurance Level</i>	<i>Number and Priority of Findings / Implications</i>
Online Retirement Tool c/fwd from 2021/22	Substantial	3 Low Impact
Financial Management System Post Implementation Review c/fwd from 2021/22	Reasonable	1 Medium Impact
UPM - Pensioner Payroll c/fwd from 2021/22	Substantial	1 Medium Impact
Main Accounting	Substantial	3 Low Impact
Accounts Receivable	Substantial	2 Low Impact
Transfer Values	Substantial	None
Verification of Assets	Reasonable	1 Medium Impact
Treasury Management	Reasonable	1 Low Impact; 1 Medium Impact
Budget Management & Monitoring	Reasonable	1 Medium Impact
Risk Management	Reasonable	2 Low Impact; 1 Medium Impact
Annual Benefits Statements	Reasonable	1 Low Impact; 1 Medium Impact
Pensions Savings Statements	Reasonable	3 Medium Impact

Internal Audit's different levels of assurance are set out in the table below:

<i>Opinion Type</i>	<i>Current Classification</i>
<i>Positive Opinions</i>	<i>Substantial</i>
	<i>Reasonable</i>
<i>Negative Opinions</i>	<i>Limited</i>
	<i>None</i>