

**INTERNAL AUDIT CONSORTIUM - SUMMARY OF PROGRESS ON THE  
INTERNAL AUDIT PLAN 2012/13 & 2013/14**

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MEETING: **BOLSOVER DISTRICT COUNCIL  
AUDIT COMMITTEE**

DATE: **26th June 2013**

REPORT BY: **INTERIM HEAD OF INTERNAL AUDIT  
CONSORTIUM**

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**1.0 PURPOSE OF REPORT**

1.1 To present, for members' information, progress made by the Audit Consortium, during the period 4th May 2013 to 7<sup>th</sup> June 2013, in relation to the 2012/13 and 2013/14 Annual Internal Audit Plan. The report includes a summary of Internal Audit Reports issued during the period and Work in Progress.

**2.0 BACKGROUND**

2.1 The 2012/13 Consortium Internal Audit Plan for Bolsover was reported to the Audit Committee on the 12<sup>th</sup> March 2012. The Consortium Agreement in paragraph 9.3 requires that the Head of the Internal Audit Consortium (HIAC) or his or her nominee will report quarterly (or at such intervals as the HIAC may agree with the Committee) to the Audit Committee of each Council on progress made in relation to their Annual Audit Plan.

**3.0 SUMMARY OF REPORTS ISSUED**

3.1 Attached, as Appendix 1, is a summary of reports issued covering the period 4th May 2013 – 7th June 2013, for audits included in the 2012/13 Consortium Internal Audit Plan.

3.2 Internal Audit Reports are issued as drafts with five working days being allowed for the submission of any factual changes, after which time the

report is designated as a Final Report. Fifteen working days are allowed for the return of the Implementation Plan.

3.3 The Appendix shows for each report a summary of the Overall Audit Opinion on the audit and the number of recommendations made / agreed where a full response has been received.

The overall opinion column of Appendix 1 gives an assessment of the reliability of the internal controls examined in accordance with the following classifications:

<b>Control Level</b>	<b>Definition</b>
Good	A few minor recommendations (if any).
Satisfactory	Minimal risk; a few areas identified where changes would be beneficial.
Marginal	A number of areas have been identified for improvement.
Unsatisfactory	Unacceptable risks identified, changes should be made.
Unsound	Major risks identified; fundamental improvements are required.

3.4 In respect of the audits being reported, it is confirmed that there were no issues arising relating to fraud that need to be brought to the Committee's attention.

#### 4.0 **OTHER WORK IN PROGRESS**

4.1 All agreed work in relation to the 2012/13 Internal Audit Plan has now been completed and reported.

4.2 Work has commenced on audits included in the 2013/14 internal audit plan, the following audits currently being in progress:

- Sickness Absence
- Corporate Targets
- Procurement
- Clowne Sports Centre
- Planning Fees

5.0 **RECOMMENDATION**

5.1 That the report be noted.

6.0 **REASON FOR RECOMMENDATION**

6.1 To inform Members of progress on the Internal Audit Plan for 2012/13 and 2013/14 and the Audit Reports issued.

JENNY WILLIAMS  
INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM

# BOLSOVER DISTRICT COUNCIL

Appendix 1

## Internal Audit Consortium - Report to Audit Committee

### Summary of Internal Audit Reports Issued – 4<sup>th</sup> May 2013 – 7<sup>th</sup> June 2013

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B031	Pleasley Mills Rent Collection	To ensure that all rent is collected promptly and that lettings and terminations are undertaken in accordance with set procedures and controls.	Marginal	14/05/13	5/06/13	8 (2H 4M 2L)	5 Note 1
B032	Frederick Gents Community Sports Centre	To ensure controls and procedures are operating effectively	Satisfactory	17/05/13	10/06/13	4 (2H 2M)	4
B033	Budgetary Control	To ensure that there are sound systems of budgetary control in place	Satisfactory	04/06/13	25/06/13	3 (1H 2M)	Note 2

Notes: For recommendations, H = High priority, M = Medium priority and L = Low Priority.

Note 1      A request for a further meeting to discuss the report and recommendations made has been received. Two recommendations have been disagreed and one requires further discussion.

Note 2      Response not due at the time the report was prepared.