

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

MEETING: **BOLSOVER DISTRICT COUNCIL
AUDIT COMMITTEE**

DATE: **24TH SEPTEMBER 2013**

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

1.0 PURPOSE OF REPORT

1.1 To present, for members' information, progress made by the Audit Consortium, during the period 8th June 2013 to 6th September 2013, in relation to the 2013/14 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 2013/14 Consortium Internal Audit Plan for Bolsover was reported to the Audit Committee on the 12th March 2013. 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 8th June 2013 to 6th September 2013 for audits included in the 2013/14 Bolsover District Council 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:

Control Level	Definition
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 Work currently in progress in relation to other audits in the 2013/14 internal audit plan includes:

- Housing Rents
- Stores
- Council Tax
- Right to Buy Sales
- Cash and Bank
- Procurement

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 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 8th June – 6th September relating to the 2013/14 Internal Audit Plan

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B001	Sickness Absence Monitoring	To ensure that the policy and procedures are being followed and adequately documented	Satisfactory	20/06/13	11/07/13	2 (1M, 1L)	2
B002	Corporate Targets	To review a sample of Corporate Targets to ensure their accurate calculation	Satisfactory	1/07/13	22/07/13	3H	3
B003	Clowne Leisure Centre	To review the controls and procedures in place	Marginal	12/07/13	2/08/13	8 (4H 4M)	8
B004	Planning Fees	To ensure all fees are correctly applied and collected	Good	23/07/13	13/08/13	0	0
B005	Land Charges	To ensure all fees are correctly applied and collected	Good	26/07/13	16/08/13	0	0
B006	Disaster Recovery	To ensure that the IT Disaster Recovery arrangements are adequate and tested	Satisfactory	31/07/13	21/08/13	1H	1
B007	Working Neighbourhoods Fund	To review the controls and procedures in place	Good	12/08/13	2/09/13	1M	1

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B008	Gas Servicing	To ensure that the Council's gas servicing arrangements comply with legislation and are comprehensive	Fit for purpose	9/09/13	30/09/13	5 (2H 3M)	Note 1

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

Note 1: Response not due at the time of report preparation