

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

MEETING: **BOLSOVER DISTRICT COUNCIL
AUDIT COMMITTEE**

DATE: **4TH FEBRUARY 2014**

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

1.0 PURPOSE OF REPORT

1.1 To update Members on the progress made by the Audit Consortium, during the period 23rd November 2013 to 17th January 2014, 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 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 23rd November 2013 to 17th January 2014 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.

3.4 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.

3.5 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:

- Debtors
- Insurance
- Internet Usage Monitoring
- IT Policy and Security Review

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 23rd November – 17th January 2014 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
B014	Creswell Leisure Centre	To review the leisure centres activities and the controls in place in respect of these.	Satisfactory	25/11/2013	16/12/2013	5 (3M 2L)	5
B015	Housing Rents	To review and assess the controls and procedures in place.	Marginal	10/12/2013	6/01/2014	5 (3H 2M)	5
B016	Treasury Management	To ensure that the controls and procedures in place are adequate and operating effectively.	Good	13/12/2013	8/01/2014	2 (1M 1L)	2
B017	Housing Benefits	To ensure that Benefit claims are processed promptly and accurately	Good	20/12/2013	20/01/2014	0	0
B018	Gifts and Hospitality	To ensure that all offers of gifts and hospitality are appropriately recorded, authorised and only accepted in line with policy.	Satisfactory	13/01/2014	3/02/2014	2 (1H 1M)	2
B019	Housing Repairs	To review the controls and procedures in place	Satisfactory	17/01/2014	6/02/2014	4 (1H 3M)	Note 1

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B020	Creditors	To review and assess the controls and procedures in place for making payments.	Good	17/01/2014	6/02/2014	2L	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