

Bolsover District Council

Audit Committee

22nd September 2014

Summary of Progress on the 2014/15 Internal Audit Plan

This report is public

Purpose of the Report

- To present, for members' information, progress made by the Audit Consortium, during the period 7th June 2014 to 5th September 2014, in relation to the 2014/15 Annual Internal Audit Plan. The report includes a summary of Internal Audit Reports issued during the period and work in progress.

1 Report Details

- 1.1 The 2014/15 Consortium Internal Audit Plan for Bolsover was reported to the Audit Committee on the 17th April 2014.
- 1.2 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.
- 1.3 Attached, as Appendix 1, is a summary of reports issued covering the period 7th June 2014 – 5th September 2014, for audits included in the 2014/15 Consortium Internal Audit Plan.
- 1.4 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.
- 1.5 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.
- 1.6 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.

1.7 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.

1.7 The following audits are currently in progress:

- Cash and Bank
- Clowne Sports Centre
- Housing Benefits
- Procurement
- Council Tax
- Grounds Maintenance

While reasonable progress has been made against the agreed Audit Plan in the first half of the financial year the number of audits completed has been lower than originally envisaged and it will be necessary to accelerate progress against the Audit Plan during the remainder of the financial year. The position is being carefully monitored to ensure we are in a position to achieve the agreed Audit Plan by the year end.

2 Conclusions and Reasons for Recommendation

2.1 To inform Members of progress on the Internal Audit Plan for 2014/15 and the Audit Reports issued.

2.2 To comply with the requirements of the Public Sector Internal Audit Standards.

3 Consultation and Equality Impact

3.1 None

4 Alternative Options and Reasons for Rejection

4.1 Not Applicable

5 Implications

5.1 Finance and Risk Implications

5.1.1 Regular reports on progress against the internal audit plan ensure compliance with the Public Sector Internal Audit Standards and allow members to monitor progress against the plan.

5.2 Legal Implications including Data Protection

5.2.1 None

5.3 Human Resources Implications

5.3.1 None

6 Recommendation

6.1 That the report be noted.

7 Decision Information

Is the decision a Key Decision? (A Key Decision is one which results in income or expenditure to the Council of £50,000 or more or which has a significant impact on two or more District wards)	No
District Wards Affected	None
Links to Corporate Plan priorities or Policy Framework	The internal audit plan helps to achieve the corporate aim "Strategic Organisational Development" which looks to continually improve the organisation.

8 Document Information

Appendix No	Title
Appendix 1	Summary of Internal Audit Reports Issued 7 th June – 5 th September 2014
Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers)	
N/A	
Report Author	Contact Number
Jenny Williams	01246 242463

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 – 7th June 2014 – 5th September 2014

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
2013/14							
B034	Environmental Services – Miscellaneous Income	To ensure that income is in line with fees and charges, that it is banked promptly and reconciled.	Satisfactory	4/08/2014	25/08/2014	4 (1H 3L)	Note 1
2014/15							
B001	Freedom of Information	To ensure that FOI requests are dealt with promptly and correctly	Good	10/06/2014	1/07/2014	1M	1
B002	VAT	To ensure that VAT returns are accurate and timely	Good	17/06/2014	8/07/2014	1H	1
B003	Gas Servicing	To ensure there are robust procedures in place	Good	3/07/2014	24/07/2014	2 (1M 1L)	2

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B004	Section 106 Agreements	To review the procedures for the recording and monitoring of Section 106 agreements and the respective financial contributions	Marginal	3/07/2014	24/07/2014	6 (2H 3M 1L)	6
B005	Environmental Health - Licences	To ensure that licence fees are raised correctly, banked promptly and reconciled.	Satisfactory	17/07/2014	7/08/2014	5 (3M 2L)	Note 1
Misc	Grounds Maintenance – Performance - Grass Cutting	To review and assess the procedures for grass cutting in the District	N/A – Management have already considered the improvements that could be made to the service	20/08/2014	N/A	0	0

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

Note 1 The response had not been received at the time of compiling this report

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