

Bolsover District Council

Audit Committee

22nd June 2015

<p>Summary of Progress on the 2014/15 and 2015/16 Internal Audit Plans</p>

This report is public

Purpose of the Report

To present, for members' information, progress made by the Audit Consortium, during the period 28th March 2015 to 5th June 2015, in relation to the 2014/15 and 2015/16 Annual Internal Audit Plans. 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 28th March 2015 – 5th June 2015, for audits included in the 2014/15 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.

1.8 The following audits are currently in progress:

- Creswell Leisure Centre
- Corporate Targets
- Health and Safety

1.9 It should be noted that between the middle of February and the middle of June 2015 the Audit Section at Bolsover has been operating at a reduced staffing level due to a member of staff leaving and then a part time member of staff becoming full time. A recruitment exercise has taken place and a new 0.6 FTE member of staff will be commencing with the Consortium shortly. Progress against the plan will be closely monitored to allow remedial action if necessary later in the year.

2 Conclusions and Reasons for Recommendation

2.1 To inform Members of progress on the Internal Audit Plans for 2014/15 and 2015/16 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 28 th March – 5 th June 2015
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	
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BOLSOVER DISTRICT COUNCIL**Internal Audit Consortium - Report to Audit Committee****Summary of Internal Audit Reports Issued – 28th March 2015 – 5th June 2015**

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B023	Pleasley Mills Rent Collection	To ensure that rent is collected in a timely, accurate and efficient manner	Good	27/03/2015	21/04/2015	0	0
B024	ICT Policies and Network Security	To ensure that policies are up to date and comprehensive and that there are procedures in place to ensure that the network remains secure	Good	27/03/2015	21/04/2015	0	0
B025	Main Accounting	To ensure that the controls and procedures in place are operating	Good	20/04/2015	11/05/2015	0	0
B026	Budgetary Control	To review and Assess the budgetary control procedures in place	Good	23/04/2015	14/05/2015	0	0

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B027	Payroll	To ensure that the controls and procedures in place are operating	Good	2/06/2015	23/06/2015	0	0

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