

Bolsover District Council

Audit Committee

14th December 2015

Summary of Progress on the 2015/16 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 5th September 2015 to 27th November 2015, in relation to the 2015/16 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 2015/16 Consortium Internal Audit Plan for Bolsover was reported to the Audit Committee on the 13th April 2015.
- 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 5th September 2015 – 27th November 2015, for audits included in the 2015/16 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:

- Debtors
- Procurement
- Expenses and Allowances
- Housing Repairs
- Pleasley Vale Outdoor Centre

2 Conclusions and Reasons for Recommendation

2.1 To inform Members of progress on the Internal Audit Plans for 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 report is linked to Bolsover District Council's aims and objectives to provide customers with an excellent service. |

8 Document Information

| Appendix No | Title |
|--|---|
| Appendix 1 | Summary of Internal Audit Reports Issued 5 th September – 27 th November 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 | |
| Report Author | Contact Number |
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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 – 5th September 2015 – 27th November 2015

| Report Ref No. | Report Title | Scope and Objectives | Overall Opinion | Date | | Number of Recommendations | |
|----------------|---------------------------|---|-----------------|---------------|--------------|---------------------------|----------|
| | | | | Report Issued | Response Due | Made | Accepted |
| B008 | Commercial Waste | To ensure that bills are raised promptly and accurately | Satisfactory | 23/09/2015 | 14/10/2015 | 2 (1H 1L) | 2 |
| B009 | Treasury Management | To ensure that loans and investments are made in line with the approved strategy | Good | 1/10/2015 | 22/10/2015 | 0 | 0 |
| B010 | Recruitment and Selection | To ensure that there is an up to date strategy which is followed and that all appointments are made in line with this | Satisfactory | 7/10/2015 | 28/10/2015 | 4M | 4 |
| B011 | Council Tax | To ensure that all council tax bills are raised promptly and accurately and that debt recovery procedures are in place. | Good | 21/10/2015 | 11/11/2015 | 0 | 0 |

| Report Ref No. | Report Title | Scope and Objectives | Overall Opinion | Date | | Number of Recommendations | |
|----------------|---------------|---|-----------------|---------------|--------------|---------------------------|----------|
| | | | | Report Issued | Response Due | Made | Accepted |
| B012 | Housing Rents | To ensure that housing rents are charged correctly and that there are appropriate debt recovery procedures in place | Good | 4/11/2015 | 25/11/2015 | 0 | 0 |

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