

Bolsover District Council

Audit Committee

12th April 2016

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 28th November 2015 to 24th March 2016, 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 28th November 2015 – 24th March 2016, 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:

- Data Protection
- Taxi Licences
- Main Accounting and Budgetary Control
- Members Expenses
- Cash and Bank

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 28 th November – 24 th March 2016
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 217547

BOLSOVER DISTRICT COUNCIL**Internal Audit Consortium - Report to Audit Committee****Summary of Internal Audit Reports Issued – 28th November 2015 – 24th March 2016**

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B013	Transparency Agenda	To ensure that the Council complies with the Transparency Agenda	Satisfactory	30/11/2015	21/12/2015	9 (2M 7L)	8
B014	Sundry Debtors	To ensure that invoices are raised and monies collected promptly and accurately	Good	4/12/2015	24/12/2015	2 (1M 1L)	2
B015	Expenses and Allowances	To review the procedures for the payment of expenses and allowances	Good	9/12/2015	6/01/2016	1H	1
B016	Pleasley Vale Outdoor Centre	To review the operation of procedures at the centre	Good	9/12/2015	6/01/2016	2(1M 1L)	2

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B017	ICT Disaster Recovery Arrangements	To ensure that there are appropriate disaster recovery arrangements in place	Good	9/12/2015	6/01/2016	1M	1
B018	Procurement	To review the Council's procurement arrangements	Satisfactory	5/01/2016	26/01/2016	2M	2
B019	Creditors	To ensure that invoices are paid promptly and accurately	Good	11/01/2016	1/02/2016	1H	1
B020	Housing Repairs	To review the systems and procedures in place for carrying out housing repairs	Good	22/01/2016	12/02/2016	2 (1M 1L)	2
B021	Payroll	To ensure that the key controls are operating	Satisfactory	10/02/2016	2/03/2016	2H	2
B022	Risk Management	To ensure that the Council has risk management procedures in place	Satisfactory	3/03/2016	24/03/2016	3M	3

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