

Bolsover District Council

Audit Committee

16th May 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 25th March 2016 to 6th May 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 Internal Audit Consortium Manager or his or her nominee will report quarterly (or at such intervals as agreed 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 25th March 2016 – 6th May 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 in respect of 2015/16 are currently in progress and almost complete:

- PSN/Network Security
- Taxi Licences – This audit has been extended to cover safeguarding issues to a greater degree given the issues that have arisen at Rotherham and Oxfordshire

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 25 th March 2016 – 6 th May 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	
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BOLSOVER DISTRICT COUNCIL

Appendix 1

Internal Audit Consortium - Report to Audit Committee

Summary of Internal Audit Reports Issued – 25th March 2016 – 6th May 2016

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B023	Cash and Bank	To review and assess the controls and procedures in place	Good	15/03/2016	7/04/2016	2L	2
B024	Main Accounting	To ensure that the controls in place are operating effectively	Good	30/03/2016	20/04/2016	0	0
B025	The Tangent Business Centre	To ensure that all lettings, terminations, rent charges etc are dealt with promptly and accurately	Good	31/03/2016	21/04/2016	1L	1
B026	Budgetary Control	To verify that there are sound budgetary control procedures in place	Good	11/04/2016	3/05/2016	0	0

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B027	Members Allowances	To ensure that allowances are paid in accordance with the scheme	Satisfactory	11/04/2016	3/05/2016	4 (2M 2L)	4
B028	Data Protection	To review and assess the controls and procedures in place	Satisfactory	26/04/2016	18/05/2016	3H	Note 1

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

Note 1 Response not due at time of writing report