

**Bolsover District Council**

**Audit Committee**

**21<sup>st</sup> September 2016**

**Summary of Progress on the 2016/17 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 25<sup>th</sup> March 2016 to 9<sup>th</sup> September 2016, in relation to the 2016/17 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 2016/17 Consortium Internal Audit Plan for Bolsover District Council was approved by the Audit Committee on the 12<sup>th</sup> April 2016.
- 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 25<sup>th</sup> March 2016 – 9<sup>th</sup> September 2016, for audits included in the 2015/16 and 2016/17 Internal Audit Plans.
- 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:

<b>Control Level</b>	<b>Definition</b>
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:

- Section 106
- Housing Benefits and Council Tax Support
- Treasury Management
- Council Tax

## **2 Conclusions and Reasons for Recommendation**

2.1 To inform Members of progress on the Internal Audit Plan for 2016/17 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

<b>Is the decision a Key Decision?</b> (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
<b>District Wards Affected</b>	None
<b>Links to Corporate Plan priorities or Policy Framework</b>	The report is linked to Bolsover District Council's aims and objectives to provide customers with an excellent service.

## 8 Document Information

<b>Appendix No</b>	<b>Title</b>
Appendix 1	Summary of Internal Audit Reports Issued 25 <sup>th</sup> March – 9 <sup>th</sup> September 2016
<b>Background Papers</b> (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	
<b>Report Author</b>	<b>Contact Number</b>
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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 – 9<sup>th</sup> September 2016**

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B001	Network Security	To ensure there are appropriate policies, access controls and training in place. To review network security	Good	5/05/2016	26/05/2016	2 (1M 1L)	2
B002	Right to Buy	To ensure that all RTB's are legitimate, correct discount applied, checks undertaken etc.	Good	20/05/2016	30/06/2016	1L	1
B003	Planning Fees	To ensure that fees are raised and collected appropriately	Good	9/06/2016	30/06/2016	0	0
B004	Insurance	To ensure that the Council hold appropriate insurance and that it is administered well	Good	8/07/2016	29/7/2016	0	0

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B005	Corporate Plan Targets	To ensure that targets have been set in line with the Council's objectives and that they are clearly defined and accurately calculated	Good	20/07/2016	10/08/2016	1M	1
B006	Gas Servicing	To ensure that gas servicing complies with legislation	Satisfactory	21/07/2016	11/08/2016	2H	2
B007	Taxi Licensing	To ensure that policies and procedures are followed and safeguarding issues taken in to account	Marginal	2/08/2016	23/08/2016	3 (2H 1M)	3
B008	VAT	To ensure that VAT is accounted for correctly and that VAT returns are accurate and timely	Good	3/08/2016	24/08/2016	0	0
B009	Street Cleansing	To review and assess procedures	Good	17/08/2016	8/09/2016	2L	2

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