

Bolsover District Council

Audit Committee

11th April 2017

<p>Summary of Progress on the 2016/17 Internal Audit Plan</p>
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This report is public

Purpose of the Report

- To present for Members' information progress made by the Audit Consortium, during the period 4th January 2017 to 17th March 2017, 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 12th 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 4th January 2017 – 17th March 2017, for audits included in the 2016/17 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:

- Payroll
- Health and Safety
- BACS
- Safeguarding
- Transport/Vehicles/Fuel

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

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 4 th January – 17 th March 2017
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 – 4th January – 17th March 2017**

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B018	Ambition Project	To ensure that the project meets its aims and that the outcomes are properly monitored and reported	Good	30/11/16	21/12/16	1L	1
B019	Housing Repairs	To review and assess the procedures in place	Good	18/01/17	7/02/17	1M 1L	1
B020	Cash and Bank	To ensure that all income is received and banked promptly and accurately	Good	8/02/17	1/03/17	1L	1
B021	Homelessness	To ensure that there is a strategy in place and that all homelessness cases are dealt with in line with policy	Satisfactory	9/02/14	2/3/17	2M	2

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B022	Data Protection	For a sample of systems to ensure that data retention guidelines are being complied with	Satisfactory	21/02/17	14/03/17	8 (5M 3L)	Extension given
B023	Budgetary Control	To ensure that there are sound budgetary control procedures in place	Good	2/03/17	23/03/17	0	0
B024	Non Domestic Rates	To ensure that bills are raised promptly and accurately and that there are appropriate collection procedures in place	Good	6/03/17	27/03/17	0	0
B025	Main Accounting	To ensure that the systems and procedures in place are operating effectively	Good	16/03/17	6/4/17	0	0

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