

Bolsover District Council

Audit Committee

16th May 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 18th March 2017 to 28th April 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 18th March 2017 – 28th April 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 transport audit, it can be confirmed that a potential issue in relation to fraud has arisen as a result of a whistle blowing complaint. The Assistant Director Street Scene has referred the issue to the Police (Action Fraud Unit) and had a meeting with them to discuss, their response and any proposed action is awaited.

1.8 The following audits are currently in progress:

- Sickness absence
- Business Continuity
- Land Charges
- Housing Allocations and Lettings

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 18 th March – 28 th April 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

Appendix 1

Internal Audit Consortium - Report to Audit Committee

Summary of Internal Audit Reports Issued – 18th March – 28th April 2017

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B026	Safeguarding	To ensure that the Council has adopted the relevant policies and ensured that staff are suitably trained and well informed.	Satisfactory	29/03/17	19/04/17	4M	4
B027	Housing Rents	To ensure that rents are charged promptly and accurately and that debt collection procedures are operating.	Good	10/01/2017	31/01/2017	0	0
B028	Payroll	To review the operation of the controls in place	Good	24/04/2017	16/05/2017	2M	Note 1

Report Ref No.	Report Title	Scope and Objectives	Overall Opinion	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B029	Health and Safety	To ensure that up to date policies are in place and that the corporate health and safety function complies with legislation	Marginal	26/04/2017	18/05/2017	2H	Note 1
B030	Transport	To review the procedures in place in relation to vehicles, plant, drivers licences, fuel issues, taxi service and MOT testing	Unsatisfactory	26/04/2017	18/05/2017	19 (13H 3M 3L)	Note 1
B031	BACS	To ensure that the BACS system is secure	Good	Finalising report	N/A	1L	Note 2

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

Note 1 Response not due at the time of writing the report

Note 2 The BACS work is complete and report drafted however a close out meeting is to be scheduled with the Chief Accountant once the 2016/17 accounts have been closed.