Bolsover District Council

Audit Committee

28th January 2020

Internal Audit Consortium Summary of Progress on the Annual Internal Audit Plan 2019/20

Report of the Internal Audit Consortium Manager

This report is public

Purpose of the Report

- To present, for members' information, progress made by the Audit Consortium in respect of the 2019/20 Internal Audit Plan. The report includes a summary of Internal Audit Reports issued since the last meeting of the committee.

1   Report Details

1.1   The 2019/20 Consortium Audit Plan for Bolsover District Council was agreed at the Audit Committee on the 16th April 2019. The Consortium Legal Agreement in paragraph 9.3 requires that the Head of the Internal Audit Consortium (HIAC) or his or her nominee will report to the Audit Committee of each Council on progress made in relation to their annual Audit Plan.

1.2   Attached, as Appendix 1, is a summary of reports issued between the 9th November 2019 and the 10th January 2020. 4 reports have been issued all with substantial assurance.

1.3   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.

1.4   The Appendix shows for each report a summary of the level of assurance that can be given in respect of the audit area examined and the number of recommendations made / agreed where a full response has been received.

1.5   The assurance provided column in Appendix 1 gives an overall assessment of the assurance that can be given in terms of the controls in place and the system's ability to meet its objectives and manage risk in accordance with the following classifications:

Assurance Level	Definition
Substantial Assurance	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
Reasonable Assurance	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.
Limited Assurance	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.
Inadequate Assurance	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.

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1.6   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.

1.7   The following 2019/20 audits are currently in progress:

- Cash and Bank
- Transformation Agenda
- Housing Repairs – voids
- National Non Domestic Rates
- Members IT Equipment
- Business Centres (The Tangent, Pleasley Mills)

2   Conclusions and Reasons for Recommendation

2.1   To inform Members of progress on the Internal Audit Plans for 2019/20 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   None.

5   Implications

5.1   Finance and Risk Implications

5.1.1 The regular reporting of the progress made by the Internal Audit Consortium enables Members to monitor progress against the approved internal audit 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 an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: *BDC: Revenue - £75,000* ☐ *Capital - £150,000* ☐ *NEDDC: Revenue - £100,000* ☐ *Capital - £250,000* ☐ ☑ *Please indicate which threshold applies*	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
Has the relevant Portfolio Holder been informed	N/A
District Wards Affected	All
Links to Corporate Plan priorities or Policy Framework	All

8   **Document Information**

Appendix No	Title
1	Summary of Internal Audit reports issued in respect of the 2019/20 Internal Audit Plan 9th November 2019 to the 10th January 2020
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)	

Report Author	Contact Number
Jenny Williams Internal Audit Consortium Manager	01246 217547

BOLSOVER DISTRICT COUNCIL
Internal Audit Consortium - Report to Audit Committee
Summary of Internal Audit Reports Issued 9th November 2019 – 10th January 2020

Report Ref No.	Report Title	Scope and Objectives	Assurance Provided	Date		Number of Recommendations	
				Report Issued	Response Due	Made	Accepted
B012	Payroll	To ensure that payments to staff and returns are made promptly and accurately.	Substantial	30/10/19	20/11/19	1L	1
B013	Taxi Licensing	That fees and charges are correct. Medical, DBS, Vehicle checks, knowledge tests etc. are all completed. Safeguarding information distributed and training takes place.	Substantial	11/11/19	2/12/19	3L	2 +Note 1
B014	Domestic Waste Collection	To review and assess the systems and processes in place	Substantial	19/12/19	19/01/20	1L	1
B015	Housing Rents	To ensure that rents are charged promptly and accurately and that there are debt collection procedures in place	Substantial	19/12/19	19/01/20	1L	1

Note 1   Response to 1 recommendation awaited from Governance