

For publication

Summary of Internal Audit Reports Issued 2016/17

Meeting:	Standards and Audit Committee
Date:	8 th February 2017
Cabinet portfolio:	Governance
Report by:	Internal Audit Consortium Manager

For publication

1.0 Purpose of report

1.1 To present for members' information a summary of Internal Audit Reports issued during the period 5th November 2016 – 13th January 2017 in respect of reports issued relating to the 2016/17 internal audit plans.

2.0 Recommendations

2.1 That the report be noted.

3.0 Report details

3.1 The Public Sector Internal Audit Standards require that the Internal Audit Consortium Manager reports periodically to the Standards and Audit Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

- 3.2 Attached, as Appendix A, is a summary of reports issued covering the period 5th November 2016 to 13th January 2017, for audits included in the 2016/17 internal audit plan.
- 3.3 As requested previously, Members have been provided with a copy of the unsatisfactory report issued in respect of health and safety.
- 3.4 The Appendix also shows for each report a summary of the scope and objectives of the audit, the overall conclusion of the audit and the number of recommendations made / agreed where a full response has been received.
- 3.5 The conclusion column of Appendix A gives an overall 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.

- 3.6 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 Committees attention.

4.0 **Human resources/people management implications**

- 4.1 There are no Human Resources Implications.

5.0 **Financial implications**

5.1 There are no financial implications.

6.0 **Legal and data protection implications**

6.1 There are no legal or data protection implications.

7.0 **Consultation**

7.1 Not Applicable

8.0 **Risk management**

8.1 The production of this report ensures that Members charged with governance are aware of any internal control weaknesses or fraud identified by internal audit.

9.0 **Equalities Impact Assessment (EIA)**

9.1 Not applicable.

10.0 **Alternative options and reasons for rejection**

10.1 The report is for information.

11.0 **Recommendations**

11.1 That the report be noted.

12.0 **Reasons for recommendations**

12.1 To inform Members of the internal audit reports issued in order that the strength of the internal controls in place can be assessed.

Decision information

Key decision number	N/A
Wards affected	All
Links to Council Plan priorities	This report links to the Council's priority to provide value for money services.

Document information

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Background documents These are unpublished works which have been relied on to a material extent when the report was prepared.	
Appendices to the report	
Appendix A	Summary of Internal Audit Reports Issued

Chesterfield Borough Council – Internal Audit Consortium**Report to Standards and Audit Committee****Summary of Internal Audit Reports Issued 2016/17– Period 5th November 2016 – 13th January 2017**

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
19	Health and Safety	To ensure that there are adequate corporate systems in place to meet the Council's health and safety obligations	Unsatisfactory	18/11/16	9/12/16	18/01/17	12 (5H 6M 1L)	12
20	Car Park Income	To ensure that all income is banked and that income records are complete	Satisfactory	23/11/16	14/12/16	14/12/16	6 (3M 3L)	6

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
21	Homelessness	To examine the controls in place in respect of ascertaining eligibility for homelessness, temporary accommodation including bed and breakfast, income from housing benefit, budget monitoring and homelessness prevention	Satisfactory	2/12/16	23/12/16	11/01/17	6 (1H 3M 2L)	6
22	BACS	To ensure that all BACS transmissions are accurate, secure and timely	Satisfactory	9/12/16	6/1/17	6/01/2017	3 (2M 1L)	3
23	Housing Rents Accounting System	To ensure that housing rents are set accurately and collected promptly	Satisfactory	5/01/17	26/1/17		10 (2H, 6M, 2L)	Note 1
24	Markets Income	To ensure that market income is collected and banked correctly	Satisfactory	5/01/17	26/01/17		4 (1H 2M, 1L)	Note 1

Note 1 The response was not due at the time of writing the report

Health and Safety

The key points raised in respect of the health and safety audit were:-

- In addition to the main health and safety policy there are around 38 other policies such as legionella control guidance and safety inspection guidance, most of these are overdue for review.
- There is no central record or monitoring to ensure that staff have received appropriate health and safety training.
- Health and safety audits are not being undertaken
- The Corporate asbestos management plan requires review and a programme of inspections and surveys to make a materials assessment for asbestos should be commenced as soon as possible.
- The health and safety unit is not always consulted at an early stage of organisational changes that may have health and safety implications
- Contractors are not always being added to the contracts health and safety competency and performance register.