

For publication

Summary of Internal Audit Reports Issued 2018/19

Meeting:	Standards and Audit Committee
Date:	26th September 2018
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 16th June 2018 to 31st August 2018 in respect of reports issued relating to the 2018/19 internal audit plan.

2.0 Recommendation

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 16th June 2018 to 31st August 2018, for audits included in the 2018/19 internal audit plan. This period 2 reports have been issued 1

with substantial assurance and 1 with reasonable assurance.

- 3.3 Appendix A 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.
- 3.4 The conclusion column of Appendix A 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 line with the definitions below.

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.

- 3.5 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.

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

4 Alternative options and reasons for rejection

4.1 The report is for information.

5 Recommendation

5.1 That the report be noted.

6 Reasons for recommendation

6.1 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 2018/19– Period 16th June 2018 to 31st August 2018**

Report Ref No.	Report Title	Scope & Objectives	Assurance Level	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
6	Council Tax	To ensure that Council Tax bills are raised promptly and accurately and that there are debt collection procedures in place	Reasonable	2/7/2018	23/7/2018	24/7/2018	10 (3M 7L)	10
7	Healthy Living Centre Income	To review and assess the controls and procedures in place	Substantial	26/7/2018	16/8/2018	3/8/2018	5L	5