

FOR PUBLICATION

SUMMARY OF INTERNAL AUDIT REPORTS ISSUED

MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **26TH SEPTEMBER 2014**

REPORT BY: **INTERIM HEAD OF INTERNAL AUDIT
CONSORTIUM**

WARD: **ALL**

COMMUNITY
ASSEMBLIES: **ALL**

KEY DECISION
REFERENCE (IF
APPLICABLE):

FOR PUBLICATION

BACKGROUND PAPERS FOR PUBLIC REPORTS:

TITLE: LOCATION:

1.0 **PURPOSE OF REPORT**

1.1 To present for members' information a summary of Internal Audit Reports issued during the period 7th June 2014 – 5th September 2014 in respect of reports issued relating to the 2014/15 internal audit plan.

2.0 **RECOMENDATION**

2.1 That the report be noted.

3.0 **BACKGROUND**

3.1 At the meeting of the Standards Committee held on the 14th February 2003 it was agreed that a regular report be submitted to Members summarising internal audit reports issued.

3.2 In preparing this report, no standard corporate issues (e.g. risk management, equalities) were considered relevant.

4.0 **SUMMARY OF REPORTS ISSUED**

4.1 Attached, as Appendix 1, is a summary of reports issued covering the period 7th June 2014 to 5th September 2014, for audits included in the 2014/15 internal audit plan.

4.2 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.

4.3 The conclusion column of Appendix 1 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.

4.4 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.

5.0 **RECOMMENDATION**

5.1 That the report be noted.

6.0 **REASON FOR RECOMMENDATION**

6.1 To inform Members of the internal audit reports issued.

JENNY WILLIAMS
INTERIM HEAD OF INTERNAL AUDIT CONSORTIUM

Further information on this report can be obtained from Jenny Williams (Extension 5468)

Chesterfield Borough Council – Internal Audit Consortium

Report to Standards and Audit Committee

Summary of Internal Audit Reports Issued 2014/15 – Period 7th June 2014 – 5th September 2014

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
5	Council Tax	To review the controls and procedures in place	Marginal	2/07/2014	23/07/2014	23/07/2014	9	9 *
6	Transport Code of Practice	To review compliance with the Transport Code of Practice	Marginal	4/07/2014	25/07/2014		4	**
7	Collection and Deposit Book Independent Checks	To ensure that independent checks on the collection and deposit book are undertaken	Good	16/07/2014	7/08/2014	N/A	0	0
8	Cash and Banking	To review the controls and procedures in place	Good	16/07/2014	7/08/2014	N/A	0	0
9	Dunston Innovation Centre	To review the controls in place in respect of tenancy agreements, arrears, rechargeable services etc	Good	18/07/2014	8/08/2014	26/08/2014	1	1

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
10	Tapton Innovation Centre	To review the controls in place in respect of tenancy agreements, arrears, rechargeable services etc	Good	18/07/2014	8/08/2014	N/A	0	0
11	Council House Sales	To ensure that sales are undertaken in compliance with Legislation etc	Satisfactory	28/07/2014	18/08/2014	4/09/2014	1	1
12	Non Domestic Rates	To review and assess the controls and procedures in place	Satisfactory	6/08/2014	27/08/2014	11/09/2014 - Extension Granted	3	3
13	Bank Reconciliation	To ensure that the bank reconciliation is completed in a timely and accurate fashion	Good	14/08/2014	3/09/2014	26/09/2014	1	1
14	Visitor Information Centre	To review the policies and procedures in place	Good	14/08/2014	3/09/2014	1/09/2014	1	1

* Council Tax – The recommendations arising were in respect of :-

- The void inspection cycle is currently at 24 weeks when the target is 20 weeks which has already been amended from 16 weeks in August 13
- All “old cases” which are currently at committal warning letter/awaiting committal hearing/committal stage need to be reviewed and a clear policy on recovery action to be determined e.g charging orders/bankruptcy
- Cases in the court boxes require review
- Arrangement monitoring should be resumed
- The regular monitoring of accounts on “stop” code should be resumed

** Transport Code of Practice – It was found that the Transport Code of Practice is not always being adhered to in terms of checking drivers licences, insurance documents and MOT certificates (mainly grey fleet)