

FOR PUBLICATION

SUMMARY OF INTERNAL AUDIT REPORTS ISSUED

MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **28TH NOVEMBER 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 6th September 2014 – 7th November 2014 in respect of reports issued relating to the 2014/15 internal audit plan.

2.0 RECOMMENDATION

2.1 That the report be noted.

3.0 BACKGROUND

3.1 The Public Sector Internal Audit Standards require that the Head of Internal Audit 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 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 6th September 2014 to 7th November 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 6th September 2014 – 7th November 2014

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
15	Community Assemblies	To review the operation of Community Assemblies and the allocation of funding	Good	11/09/2014	2/10/2014	12/09/2014	1	1
16	Housing Benefits/Council Tax Support	To ensure that the controls and procedures in place are operating	Good	11/09/2014	2/10/2014	15/09/2014	1	1
17	Treasury Management Loans	To ensure that all loans are in line with the approved strategy and are appropriately authorised	Good	23/09/2014	14/10/2014	25/09/2014	1	1
18	Investments	To review the controls and procedures in place	Good	26/09/2014	17/10/2014	N/A	0	0
19	Markets	To review income collection procedures etc.	Marginal	9/10/2014	30/10/2014	5/11/2014	7	7 (Note 1)

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date		Response Received	Number of Recommendations	
				Report Issued	Response Due		Made	Accepted
20	Housing Rents	To review the systems and procedures in place	Satisfactory	20/10/2014	10/11/2014		2	Note 2

Note 1 Markets

The main points arising in respect of the markets audit were:-

The market ledgers were not up to date

Rent arrears were not easy to establish as ledgers were not up to date

The reasons for dispensations for not charging rent were not being recorded

The level of arrears was not being sufficiently monitored

Profit and loss statements in respect of the operation of the car boot by Chesterfield Football Club for the year ended March 2014 had not been obtained.

Note 2 Response not due at time of compiling report