

# **FOR PUBLICATION**

## **SUMMARY OF INTERNAL AUDIT REPORTS ISSUED**

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MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **25TH NOVEMBER 2015**

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

WARD: **ALL**

COMMUNITY  
ASSEMBLIES: **ALL**

KEY DECISION  
REFERENCE (IF  
APPLICABLE):

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FOR PUBLICATION

BACKGROUND PAPERS FOR PUBLIC REPORTS:

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### **1.0 PURPOSE OF REPORT**

1.1 To present for members' information a summary of Internal Audit Reports issued during the period 29<sup>th</sup> August 2015 – 2<sup>nd</sup> November 2015 in respect of reports issued relating to the 2015/16 internal audit plan.

### **2.0 RECOMENDATION**

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 29th August 2015 to 2nd November 2015, for audits included in the 2015/16 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:

<b>Control Level</b>	<b>Definition</b>
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.

- 4.5 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.

#### 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 2015/16– Period 29th August 2015 – 2<sup>nd</sup> November 2015

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
11	Collection and Deposit Book Independent Checks	To ensure that independent checks are taking place	Satisfactory	27/08/2015	17/09/2015	30/10/2015	2	2
12	Cash and Banking	To review the controls and procedures in place	Good	27/08/2015	17/09/2015	N/A	0	0
13	Gas Servicing	To ensure that legislation is complied with and that procedures are operating effectively	Satisfactory	1/09/2015	22/09/2015	7/10/2015	4	4
14	Non Domestic Rates	To ensure that all bills are raised correctly and that the collection procedures are operating	Good	2/09/2015	23/09/2015	15/09/2015	2	2

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
15	Investment Portfolio	To ensure that the Council's investment policy is complied with	Good	16/10/2015	6/11/2015	N/A	0	0
16	Loans	To ensure that loans are in accordance with policy	Good	19/10/2015	9/11/2015		1	1
17	Business Continuity and Emergency Planning	To ensure that the Council has effective Business Continuity and emergency planning procedures in place	Satisfactory	19/10/2015	9/11/2015	22/10/2015	2	2
18	Housing Benefits/Council Tax Support System	To ensure that benefits are calculated and paid promptly and correctly	Good	2/11/2015	23/11/2015	N/A	0	0