

FOR PUBLICATION

SUMMARY OF INTERNAL AUDIT REPORTS ISSUED

MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **3RD FEBRUARY 2016**

REPORT BY: **INTERNAL AUDIT CONSORTIUM MANAGER**

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 3rd November 2015 – 8th January 2016 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 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 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 3rd November 2015 to 8th January 2016, 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:

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 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
INTERNAL AUDIT CONSORTIUM MANAGER

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 3rd November 2015 – 8th January 2016

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
19	Accounts Payable	To ensure that invoices are paid accurately and promptly	Satisfactory	25/11/2015	9/12/2015	Extension Granted Note 2	3	
20	IT Security	To review IT Security	Satisfactory	2/12/2015	23/12/2015	16/12/2015	4	4
21	Venues	To ensure that fees are charged correctly and that all income is banked in full	Satisfactory	7/12/2015	31/12/2015	18/12/2015	5	5
22	Payroll	To review Payroll processes and procedures	Satisfactory	4/01/2016	25/01/2016	Note 1	2	

Note 1 Response not due at time of writing report

Note 2 Extension granted due to staff shortages/holidays