

FOR PUBLICATION

SUMMARY OF INTERNAL AUDIT REPORTS ISSUED

MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **6TH APRIL 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 9th January 2016 – 9th March 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 9th January 2016 to 9th March 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 9th January 2016 – 9th March 2016

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
23	Housing Repairs Capital	To review and assess tendering, payment, inspection and monitoring procedures	Good	25/01/2016	15/02/2016	15/02/2016	1	1
24	Elections	To ensure that all expenses and recharges are accurately paid, that training is completed and that there are contingency plans in place	Satisfactory	26/01/2016	16/02/2016	10/02/2016	3	3
25	Housing Rents	To ensure that the rent charged is accurate and collected in a timely manner	Satisfactory	26/01/2016	17/02/2016	9/03/2016	7	7

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
26	Accounts receivable	To ensure that invoices are raised and monies collected promptly and accurately	Good	10/02/2016	2/03/2016	N/A	0	0
27	Car Parks	To ensure that all monies are collected and banked promptly	Marginal	22/02/2016	14/03/2016	4/03/2016	10	10