Chesterfield Borough Council – Internal Audit Reports Issued 2017/18

Ref	Report Title	Overall Opinion/ Assurance	
		2017/18	Previous Audit
1	Choice Based Lettings	Limited	Satisfactory
2	Housing Repairs Responsive - variations	Limited	Marginal
3	Expenses and Mileage	Reasonable	Satisfactory
4	Expenses and Mileage (VAT)	Reasonable	Satisfactory
5	Safeguarding	Limited	N/A
6	Venues	Substantial	Satisfactory
7	Council Tax	Reasonable	Satisfactory
8	Crematorium Income	Reasonable	Satisfactory
9	Sale of Land and Property	Reasonable	Marginal
10	Members Expenses and Allowances	Reasonable	Satisfactory
11	Queens Park Sports Centre	Limited	Marginal
12	Non Domestic Rates	Reasonable	Good
13	Taxi Licensing	Limited	Satisfactory
14	Data Protection	Limited	Unsatisfactory
15	Cash and Bank (C&D Procedures)	Substantial	Good
16	Cash and Bank Independent Checks	Reasonable	Satisfactory
17	Section 106 / CIL	Limited	Unsatisfactory
18	Housing Benefits and Council Tax Support Scheme	Substantial	Good
19	ICT Network Security	Limited	Unsatisfactory
20	Treasury Management	Substantial	Satisfactory
21	Car Parks Income	Reasonable	Satisfactory
22	Housing Rents Accounting System	Reasonable	Satisfactory
23	Accounts Receivable	Substantial	Good
24	Corporate Health and Safety	Inadequate	Unsatisfactory
25	Payroll System	Reasonable	Marginal
26	Payroll System Support Services	Reasonable	N/A
27	Property Rents	Reasonable	Marginal
28	Sale of Council Houses	Reasonable	Satisfactory
29	Main Accounting and Budgetary Control	Substantial	Good
30	Non Housing Property Repairs	Limited	Unsatisfactory
31	Money Laundering	Reasonable	N/A
32	Accounts Payable	Reasonable	Marginal
33	Sheffield City Region Projects	Substantial	N/A
34	Procurement	Inadequate	Marginal
35	Performance Management / Corporate Targets	Limited	N/A

Internal Audit Assurance Level Definitions

Assurance Level	Definition
Substantial Assurance	There is a sound system of controls in place, designed to achieve the system objectives. Controls are being consistently applied and risks well managed.
Reasonable Assurance	The majority of controls are in place and operating effectively, although some control improvements are required. The system should achieve its objectives. Risks are generally well managed.
Limited Assurance	Certain important controls are either not in place or not operating effectively. There is a risk that the system may not achieve its objectives. Some key risks were not well managed.
Inadequate Assurance	There are fundamental control weaknesses, leaving the system/service open to material errors or abuse and exposes the Council to significant risk. There is little assurance of achieving the desired objectives.