

# **FOR PUBLICATION**

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

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MEETING:                   **STANDARDS AND AUDIT COMMITTEE**

DATE:                       **10 APRIL 2015**

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

WARD:                      **ALL**

COMMUNITY  
ASSEMBLIES:           **ALL**

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### **FOR PUBLICATION**

#### **BACKGROUND PAPERS FOR PUBLIC REPORTS:**

TITLE:                      LOCATION:

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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 17 January 2015 – 13 March 2015 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 7th January 2015 to 13th March 2015, 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:

<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.

- 4.4 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

# Chesterfield Borough Council – Internal Audit Consortium

## Report to Standards and Audit Committee

### Summary of Internal Audit Reports Issued 2014/15 – Period 17th January 2015 – 13<sup>th</sup> March 2015

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
25	Payroll	To ensure that the key controls are in place and operating.	Satisfactory	21/01/2015	11/02/2015		6	Note 1
26	Procurement	To ensure that the Councils Financial Regulations and Standing Orders are adhered to.	Unsatisfactory	6/02/2015	27/02/2015	11/03/2015	4	4
27	Accounts Receivable	To ensure that invoices are raised promptly and that there are collection procedures in place	Good	6/02/2015	27/02/2015	N/A	0	0
28	Accounts Payable	To ensure that invoice payment and processing procedures are followed	Satisfactory	23/02/2015	16/03/2015		8	Note 2

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
29	Agresso FMS and Budgetary Control	To ensure that there are adequate controls and procedures in place	Good	3/03/2015	24/03/2015	N/A	0	0
30	Pavements Income	To ensure all income due is received in a timely manner	Good	9/03/2015	30/03/2015	N/A	0	0
31	Vicar Lane Income	To ensure all income due is received in a timely manner	Satisfactory	9/03/2015	30/03/2015	9/03/2015	1	1
32	Car Parks Income	To review and test the controls and procedures in place	Satisfactory	9/03/2015	30/03/2015	20/03/2015	6	6

**Note 1 Response not received at time of writing Report**

**Note 2 Response not due at time of writing report**

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

The Council's Financial Regulations and Standing orders were not complied with in 19% of the cases sampled  
 Managers require procurement training  
 The procurement Strategy is out of date