

FOR PUBLICATION

SUMMARY OF INTERNAL AUDIT REPORTS ISSUED

MEETING: **STANDARDS AND AUDIT COMMITTEE**

DATE: **24TH JUNE 2015**

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

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 14th March 2015 – 5th June 2015 in respect of reports issued relating to the 2014/15 and 2015/16 internal audit plans.

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 14th March 2015 to 5 June 2015, for audits included in the 2014/15 and 2015/16 internal audit plans.
- 4.2 It should be noted that the audit section has been operating with 1 FTE less for several months as an auditor has been seconded to Accountancy to cover a period of adoption leave. A recruitment exercise has been undertaken and a temporary appointee for 12 months will be starting at the end of June 2015. Progress against the plan will be monitored carefully to ensure that appropriate action is taken later in the year if it appears that the plan is in danger of not being substantially completed.
- 4.3 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.
- 4.4 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.

- 4.5 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 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

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 2014/15 and 2015/16 – Period 14th March 2015 – 5th June 2015

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date		Response Received	Number of Recommendations	
				Report Issued	Response Due		Made	Accepted
2014/15								
33	Solar Panels	To ensure that the correct income is being received for all properties	Marginal	23/03/2015	15/04/2015	30/04/2015	6	6
34	ICT Service Desk	To ensure that calls are being answered and appropriately actioned	Good	26/03/2015	20/04/2015	20/04/2015	2	2
35	Housing Repairs : Responsive	To review and assess the procedures in place	Satisfactory	26/03/2015	20/04/2015	22/04/2015	1	1

Report Ref No.	Report Title	Scope & Objectives	Overall Opinion	Date			Number of Recommendations	
				Report Issued	Response Due	Response Received	Made	Accepted
2015/16								
1	Data Protection	To ensure that the Council is complying with Data Protection Regulations and Guidelines	Unsatisfactory	15/05/2015	8/06/2015		12	Note 1
2	Freedom of Information	To ensure that FOI requests are dealt with promptly and correctly	Satisfactory	15/05/2015	8/06/2015		3	Note 1

Note 1 Response not due at time of writing report

The main point arising in respect of the Solar Panels marginal audit report was:-

That Income is received but there is no management review to ensure that the income is in respect of the correct properties at the correct tariff

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

- Training and refresher training should be delivered in line with the planned programme
- All forms collecting personal data should be reviewed to ensure that they contain the correct fair processing statements
- A Privacy Impact Statement process should be developed
- Deletion and disposal guidance should be published
- Current and new IT systems should be assessed for compliance with Data Protection
- A log of Data protection breaches should be established