

East Staffordshire Borough Council

Internal Audit Progress Report

July 2017



cw audit
internal audit services

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1. Introduction

This report summarises the work of Internal Audit to mid July 2017, in relation to the 2016/17 and 2017/18 internal audit plan delivery.

The purpose of the report is to:

- Show progress against the audit plans;
- Summarise the key findings and conclusions arising from our work during the period;
- Provide details of planned work;
- Update on the implementation of actions agreed by management in relation to internal audit recommendations.

2. Progress summary

Delivery of the Internal Audit plan for 2016/17 is substantially complete as previously reported, with just final reports on our reviews on Asset Register and Licensing Service and income remaining to be issued. Appendix 1 provides the current status of all audit assignments from the 2017/18 plan, together with the opinions we have provided in each case where appropriate.

3. Reviews completed

No reviews have been completed and a final report issued, since the last Audit Committee meeting in late May.

3. In progress

Review	Status
2016/17 Licensing service and income	Draft report issued
2016/17 Asset Register	Draft report issued

Review	Status
2017/18 Business Continuity Planning	Draft report imminent
2017/18 Environmental Health – public safety	In progress
2017/18 IT Risk Assessment	Scope agreed
2017/18 Millers Lane asset control and security	In progress
2017/18 Treasury Management	Scoping

4. Recommendation tracking

Recommendations and agreed actions are uploaded to a web-based database when reports are finalised. Managers access the system, and update status and mark actions as implemented when appropriate. The first table below sets out a summary of agreed actions, which were due to be implemented by 30/6/17. The second table shows the age of those agreed actions (based on the original date due for implementation) which are not yet complete (in this case there are none). Members should note that the status of each action is as stated by management and not verified by Internal Audit unless a specific follow up has been undertaken.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 30/6/17	-	17	165	44	226
Implemented	-	17	150	40	207
Closed	-	-	15	4	19
In progress but not complete	-	-	-	-	-
Outstanding (not started)	-	-	-	-	-

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	-	-	-
3 – 6 months	-	-	-	-	-
Greater than 6 months	-	-	-	-	-
Total	-	-	-	-	-

The Committee has requested that a summary is provided for all agreed actions which were due for implementation and which managers have not yet recorded as fully implemented. In this case there are no outstanding actions, which is a particularly positive position to report.

Status update – 2017/18 Audit Plan

Review	Scheduled	Status	Level of assurance (where relevant)
Budgetary Control	Jan - Feb 2018		
National Fraud Initiative	Ongoing		
Anti-fraud – Support, proactive work and review(duplicate payments)	Oct 2017 – March 2018		
Cash & Bank	Oct-Nov 2017		
Scrutiny review – implementation review	Jan – March 2018		
Creditors & payroll – key controls	Oct 2017 – March 2018		
Dove Way/Pennycroft – disposal - assurance	To be confirmed		
Taxi licensing	Apr – June 2017	Requested to defer into 2018/19	N/A
Benefits / Council Tax Support	Oct – Dec 2017	Scoping	
Council Tax	Oct – Dec 2017	Scoping	
Business Rates	Oct – Dec 2017	Scoping	
Debtors & Debt Recovery	July – Dec 2017	Scoping	
Main Accounting	Oct – Nov2017		

Review	Scheduled	Status	Level of assurance (where relevant)
Treasury Management	Aug – Sept 2017	Scoping	
IT Risk Assessment	July – Sept 2017	Scope agreed	
Planning applications processing	Jan 2017 – March 2018		
Business Continuity Planning	Apr – June 2017	Draft report imminent	
Town Centre Regeneration Initiative – programme assurance	To be confirmed		
Homelessness/Housing Options	July – Sept 2017	Scoping	
Asset control/security - Millers Lane	July – Sept 2017	Scope agreed	
Project support/assurance – Culture/leisure options	To be confirmed		
Corporate Health & Safety	Jan – Mar 2018		
Neighbourhood Fund	Oct 2017 – Mar 2018		
Project support/assurance - Accommodation Review	To be confirmed		
Grounds Maintenance contracting	Oct – Dec 2017		
Environmental Health – selective licensing	Jan – Mar 2018		
Environmental Health – public safety	Jul – Sept 2017	In progress	
Contingency – for additional reviews/follow ups as required	To be agreed		

Review	Scheduled	Status	Level of assurance (where relevant)
External assurance/compliance reviews – eg Disabled Facilities Grants, pensions – to Staffordshire County Council	July – Dec 2017		