



Chiltern District Council

Internal Audit Progress Report

2017/18

Audit and Standards Committee – 29 June 2017

INTRODUCTION

1. This summary report provides the Audit and Standards Committee with an update on the progress of our work at Chiltern District Council as at 6 June 2017.

PROGRESS AGAINST THE 2017/18 ANNUAL PLAN

2. Our progress against the Annual Plan for 2017-18 is set out in Appendix A.

EMERGING GOVERNANCE, RISK AND INTERNAL CONTROL RELATED ISSUES

4. We have not identified any emerging risks which could impact on the overall effectiveness of the governance, risk and internal control framework of the organisation.

AUDITS COMPLETED SINCE THE LAST REPORT TO COMMITTEE 2017/18

5. There have been no audits finalised since our last report to the Audit and Standards Committee for the year 2017/18.

CHANGES TO THE ANNUAL PLAN 2017/18

6. None

FRAUDS/IRREGULARITIES

7. We have not been advised of any frauds or irregularities in the period since the last summary report was issued.

LIAISON WITH EXTERNAL AUDIT

8. We liaise with EY and provide reports and working paper files, as required.

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous Progress Report.

RISK MANAGEMENT

11. The Audit Director with TIAA and the Councils Audit, Fraud & Error Reduction Manager have met to discuss progressing Risk Management for both Councils.

The current Risk Procedures/Guidance for Risk Management is being reviewed and progress is being made to display appropriate information on Risk Management throughout both Councils. This will include posters on all notice boards at the main civic offices for South Bucks and Chiltern Councils, as well as data on the Councils intranet and regular items within the Councils all staff Newsletter.

Appropriate training has been developed and will be delivered during July 2017 on "Risk Management in a Changing Environment" for all middle managers. This is being incorporated into the current personnel training programme for staff.

DISCLAIMER

12. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Progress against the Annual Plan for 2017/18

System	Planned Quarter	Days	Current Status	Comments
Governance – Gifts and Hospitality	1	8	Planned start date 01/06/17	In Progress
Disable Facilities Grants	1	5	Planned start date 14/06/17	In Progress
Cemeteries	1	8	Planned start date 03/05/17	In Progress
Harmonised Policies and Procedures	1	8	Planned start date 20/04/17	In Progress
iTrent Payroll System (HR Module)	1	6	Planned start date 02/05/17	In Progress
Crematorium - Annual Internal Audit	1	5	Planned start date 16/06/17	In Progress
Expenses	1	8	Planned start date 15/05/17	In Progress
Ground Maintenance	1	8	Planned start date 27/04/17	In Progress
Risk Management	1	8		
Complaints and Compliments	2	6	Planned start date 30/06/17	
Temporary Accommodation	2	9	Planned start date 10/07/17	
Absence Management	2	8	Planned start date 11/09/17	
Purchase Cards	2	8	Planned start date 10/07/17	
Recruitment	3	8	Planned start date 04/12/17	
Main Accounting	3	7		
Payroll	3	12		
Accounts Receivable (Debtors)	3	9		
Accounts Payable (Creditors)	3	9		

System	Planned Quarter	Days	Current Status	Comments
Contracts	3	10		
Information Governance/Data Quality	3	8		
Data Protection	3	8		
Business Continuity	3	7		
Emergency Planning	3	6		
Benefits	3	13		
Council Tax Support	3	13		
Council Tax and NDR	3	20		
Cash and Bank	3	8		
Treasury Management	3	8		
ICT - Targeted Audits to be agreed and reported to the next Audit (and Standards) Committee	3	24		
Waste Services (Chiltern, Wycombe and South Bucks)	3	11		
Car Parking	4	7		
Commercial Rents/Debt Recovery	4	8		
Crematorium - New Administration System	4	5		
Follow up		10		
Risk Management Assistance	ongoing	10		

KEY:

	=	To be commenced
	=	Site work commenced
	=	Draft report issued
	=	Final report issued