



Chiltern District Council

Internal Audit Comparison of Assurance Levels Report

2017/18

Audit and Standards Committee – 27 September 2017

INTRODUCTION

- The following report provides a comparison of assurance levels over time so that the Audit and Standards Committee can see any trends arising. This is particularly important given the prolonged austerity measures and the joint working arrangements which have been developed with South Bucks DC.

COMPARISON OF ASSURANCE LEVELS BETWEEN 2012/13 TO 2016/17

- The comparison of the assurance levels between 2012/13 to 2016/17 are shown in table 1 below.

Table 1

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Insurance	Substantial	-	-			
Housing Options	Substantial	-	-			
Gifts Hospitality Interests Expenses	Substantial	-	-			
Renovation/Community Grants	Substantial	-	-	Substantial		
Data Quality	Substantial	Reasonable	-			
Risk Management	Substantial	Reasonable	-	Reasonable		

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Creditors	Substantial	Reasonable	Substantial	Reasonable	Substantial	
ICT Uniform IT Application	Limited	-	-			
ICT Civica Open Revenues IT Application	Substantial	-	-			
ICT Mobile Computing/Working	Substantial	-	-		Substantial	
Contracts	Substantial	Reasonable	-	Reasonable		
Main Accounting	Substantial	Reasonable	Reasonable	Substantial	Substantial	
Treasury Management	Substantial	Substantial	Substantial	Substantial		
NDR	Substantial	Substantial	Substantial	Reasonable		Now combined with Council Tax
Payroll	Substantial	Reasonable			Substantial	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Council Tax and NDR (SBDC)	Substantial	Substantial	Substantial	Reasonable	Substantial	Now combined with Council Tax Support
Council Tax and NDR (CDC)	Substantial	Substantial	Substantial	Reasonable	Substantial	
Local Land Charges	Full	-	-			
Sundry Debtors	Substantial	Limited	Reasonable	Reasonable	Reasonable	
Housing and Council Tax Benefits	Substantial	Reasonable	Substantial	Substantial	Substantial	
Income Management	Substantial	-	-			
Managing the Risk of Fraud	Substantial	-	Reasonable			
Car Parking	Substantial	Substantial	Substantial	Substantial	Substantial	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Corporate Governance	Substantial	-	Reasonable	Reasonable	Substantial	
Web Content Management System	Limited	-	-			
Budgetary Control		Substantial	-	Substantial	Substantial	
Recruitment		Substantial	-			
Joint Working		Substantial	Reasonable	Substantial		
Cash and Bank		Substantial	Reasonable	Substantial	Substantial	
Council Tax Support		Substantial	Substantial		Substantial	
Environmental Health		Reasonable	-		Substantial	
Emergency Planning		Reasonable				

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Integra		Reasonable	-			
Cemeteries		Reasonable	-			
Housing Section 106		Reasonable	-	Substantial		
Waste Collection		Reasonable	-	Substantial		South Bucks only for 15/16
Absence Management			Substantial			
Licensing			Reasonable		Substantial	
Procurement			Reasonable		Reasonable	
Health and Safety Contractor Arrangements			Reasonable		Reasonable	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
Grounds Maintenance			Reasonable			
ICT Strategy, Policies and Procedures			Substantial			
ICT Changes Management			Substantial			
ICT & Information Risk Management			Reasonable		Reasonable	
ICT Programme Management/Project Control			Substantial	Substantial		
Building Control				Reasonable		
Housing Allocations/Homelessness				Reasonable		
Electoral Registration				Substantial		
Freedom of Information				Reasonable		

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Comment
ICT Data Protection				Reasonable		
ICT Updata				Reasonable		
Expenses					Reasonable	
Health and safety – Internal Arrangements					Reasonable	
ICT Access to the Internet					Substantial	
ICT Network Convergence Project					Substantial	
Information Governance					Substantial	
Leisure					Substantial	
Asset Management					Reasonable	
Purchasing Cards					Reasonable	

3. **Summary of Assurance levels:**

	2012/13	2013/14	2014/15	2015/16	2016/17
Full	1	-	-	-	-
Substantial	22	9	9	13	18
Reasonable	N/A	14	10	11	8
Limited	2	1	-	-	-

4. It should be noted that Deloitte undertook the 2012/13 audits and they did not use the assurance level “reasonable”. They also included “full” assurance which is not used by TIAA. At this time there is no indication that the overall control framework at Chiltern has significantly reduced as a result of the joint working with South Bucks Council and the transformation arising from the many service reviews. Further trends will be undertaken at the end of 2017/18 financial year.
