



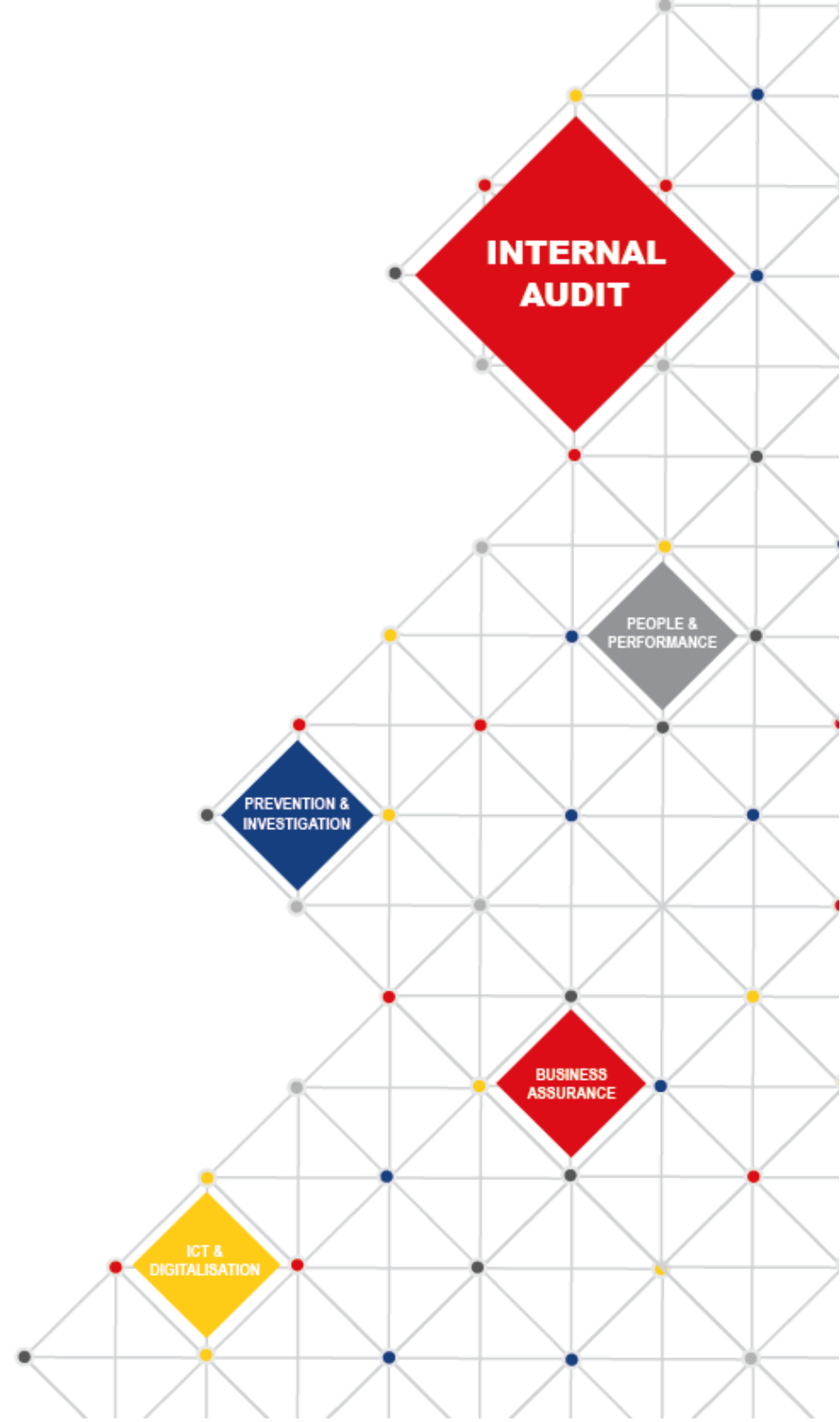
Chiltern District Council

Internal Audit Comparison Report

**Audit and Standards Committee 11 October
2018**

FINAL

2018/19



INTRODUCTION

1. 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 which may have impacted upon the control framework at Chiltern DC.

COMPARISON OF ASSURANCE LEVELS BETWEEN 2014/15 TO 2017/18

2. The comparison of the assurance levels between 2012/13 to 2017/18 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	Assurance Level 2017/18	Comment
Insurance	Substantial	-	-				
Housing Options	Substantial	-	-				
Gifts Hospitality Interests Expenses	Substantial	-	-			Reasonable	
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	Assurance Level 2017/18	Comment
Creditors	Substantial	Reasonable	Substantial	Reasonable	Substantial	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	Substantial	
Treasury Management	Substantial	Substantial	Substantial	Substantial		Substantial	
NDR	Substantial	Substantial	Substantial	Reasonable			Now combined with Council Tax
Payroll	Substantial	Reasonable			Substantial	Reasonable	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Council Tax and NDR (SBDC)	Substantial	Substantial	Substantial	Reasonable	Substantial	Substantial	
Council Tax and NDR (CDC)	Substantial	Substantial	Substantial	Reasonable	Substantial		
Local Land Charges	Full	-	-				
Sundry Debtors	Substantial	Limited	Reasonable	Reasonable	Reasonable	Substantial	
Housing and Council Tax Benefits	Substantial	Reasonable	Substantial	Substantial	Substantial	Substantial	Now combined with Council Tax Support
Income Management	Substantial	-	-				
Managing the Risk of Fraud	Substantial	-	Reasonable				
Car Parking	Substantial	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	Assurance Level 2017/18	Comment
Corporate Governance	Substantial	-	Reasonable	Reasonable	Substantial		
Web Content Management System	Limited	-	-				
Budgetary Control		Substantial	-	Substantial	Substantial		
HR Recruitment		Substantial	-			Substantial	
Joint Working		Substantial	Reasonable	Substantial			
Cash and Bank		Substantial	Reasonable	Substantial	Substantial	Substantial	
Council Tax Support		Substantial	Substantial		Substantial		
Environmental Health		Reasonable	-		Substantial		
Emergency Planning		Reasonable				Substantial	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Integra		Reasonable	-				
Cemeteries		Reasonable	-			Substantial	
Housing Section 106		Reasonable	-	Substantial			
Waste Collection		Reasonable	-	Substantial		Reasonable	South Bucks only for 15/16
HR - 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	Assurance Level 2017/18	Comment
Grounds Maintenance			Reasonable			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	Assurance Level 2017/18	Comment
ICT Data Protection				Reasonable			
ICT Updata				Reasonable			
Expenses					Reasonable	Substantial	
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	Reasonable	
HR Policies and Procedures						Substantial	
HR - iTrent Payroll System (HR Module)						Substantial	

Audit Area	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Complaints and Compliments						Substantial	
Temporary Accommodation						Reasonable	
ICT Network Controls						Reasonable	
Waste Services – Health and Safety						Limited	
Commercial Rents						Substantial	

1. **Summary of Assurance levels:**

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18
Full	1	-	-	-	-	-
Substantial	22	9	9	13	18	16
Reasonable	N/A	14	10	11	8	7
Limited	2	1	-	-	-	1

2. 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 identified at the end of 2018/19 financial year.
