



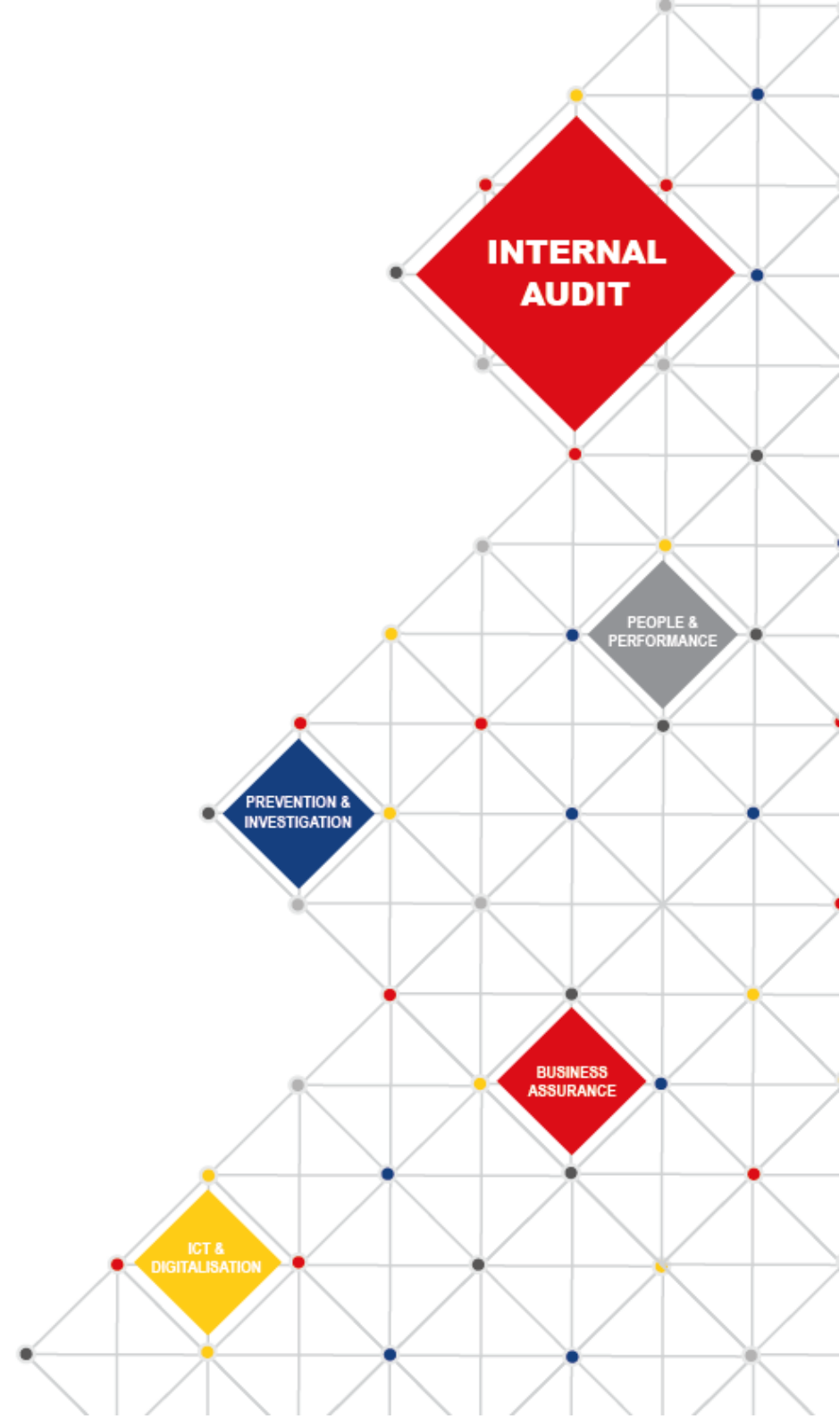
Chiltern District Council

Internal Audit Progress Report 2018/19

**Audit and Standards Committee 11 October
2018**

FINAL

2018/19



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 11 September 2018.

PROGRESS AGAINST THE 2018/19 ANNUAL PLAN

2. Our progress against the Annual Plan for 2018-19 is set out in Appendix A. The results of these reviews with recommendation priority 1 and 2 would be summarised at Appendix B however the five audits that were finalised in the period none had any recommendation priority 1 or 2.

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

5. The table sets out details of audits finalised since the previous meeting of the Audit and Standards Committee.

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM*
Business Continuity	Substantial	19/07/18	02/08/18	03/08/18	-	-	3	2
Expenses	Substantial	20/08/18	21/08/18	22/08/18	-	-	3	-
Disabilities Facilities Grant	Substantial	22/06/18	22/06/18	27/06/18	-	-	-	-
Safeguarding	Substantial	02/08/18	02/08/18	03/08/18	-	-	1	1
Crematorium – Annual Audit	Substantial	22/06/18	25/06/18	26/06/18	-	-	1	-

*Operational Effectiveness Matters (these are good practice suggestions that have arisen during the audit)

CHANGES TO THE ANNUAL PLAN 2018/19

6. The following changes have been made to the audit plan for 2018/19

Review	In strategic plan for 2018/19	Change made	Rationale for the change
HR Absence Management	Omitted in error	An addition to the plan	This audit was carried forward from 2017/18 and initially missed from the 2018/19 plan
ICT Members ICT Support	Yes	Delete	
ICT Cyber Security	Yes	Delete	Covered by the PSN review audit not required
ICT User Access to Business Systems	Yes	Delete	Covered by the PSN review audit not required

FRAUDS/IRREGULARITIES

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

LIAISON

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

We have regular client meetings with the Audit, Fraud and Error Reduction Manager and Head of Finance.

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have not made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous Progress Report.

RISK MANAGEMENT

9. The Audit Director with TIAA and the Councils Audit, Fraud & Error Reduction Manager meet on a regular basis to discuss and action Risk Management matters 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.

Appropriate training has been developed and has been delivered on “Risk Management in a Changing Environment” for all middle managers. Further training has been given during June and July 2018.

RESPONSIBILITY/DISCLAIMER

10. 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 2018/19

System	Planned Quarter	Days	Current Status	Comments
Governance	3	8		
Risk Management	3	8		
Procurement	2	8	In progress	
Counter Fraud	1	8		
Data Protection	2	8		
Business Continuity	2	7	Final report issued 3 August 2018	
Purchase Cards	2	8	Draft report issued 5 th September 2018	
Expenses	1	8	Final report issued 22 August 2018	
Project Management	2	8		
Main Accounting	3 or 4	7		
Payroll	3 or 4	15		
Accounts Receivable (Debtors)	3 or 4	8		
Accounts Payable (Creditors)	3 or 4	8		
Benefits	3 or 4	13		
Council Tax Support	3 or 4	13		
Council Tax and NDR	3 or 4	25		
Cash and Bank	3 or 4	7		
Budgetary Control	3 or 4	7		
ICT - Annual Network Audit	3 or 4	6		
ICT - GDPR	2	6		

ICT - Customer Experience	2	6		
ICT – Members ICT Support		0(6)		Cancelled
ICT – Cyber Security		0(6)		Cancelled
ICT – User Access to Business Systems		0(8)		Cancelled
Temporary Accommodation follow up	2	8	In progress	
Housing Section 106	2	8		
Disabilities Facilities Grant	1	5	Final report issued 27 June 2018	
Safeguarding	1	6	Final report issued 3 August 2018	
Health & Safety Contractor Arrangements	2	8	In progress	
Property & Asset Management	2	8	Draft report issued 10 th July 2018	
Planning Development & Enforcement	2	11		
Building Control	1	8	In progress	
HR - Absence Management	4	8		Additional audit carried forward from 2017/18 Being carried out in two parts due to change in system during 2018/19. First draft report issued 4 July 2018.
<u>Crematorium</u>				
Annual Internal Audit	1	6	Final report issued 26 June 2018	
Additional Audit	1	6		

KEY:

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