



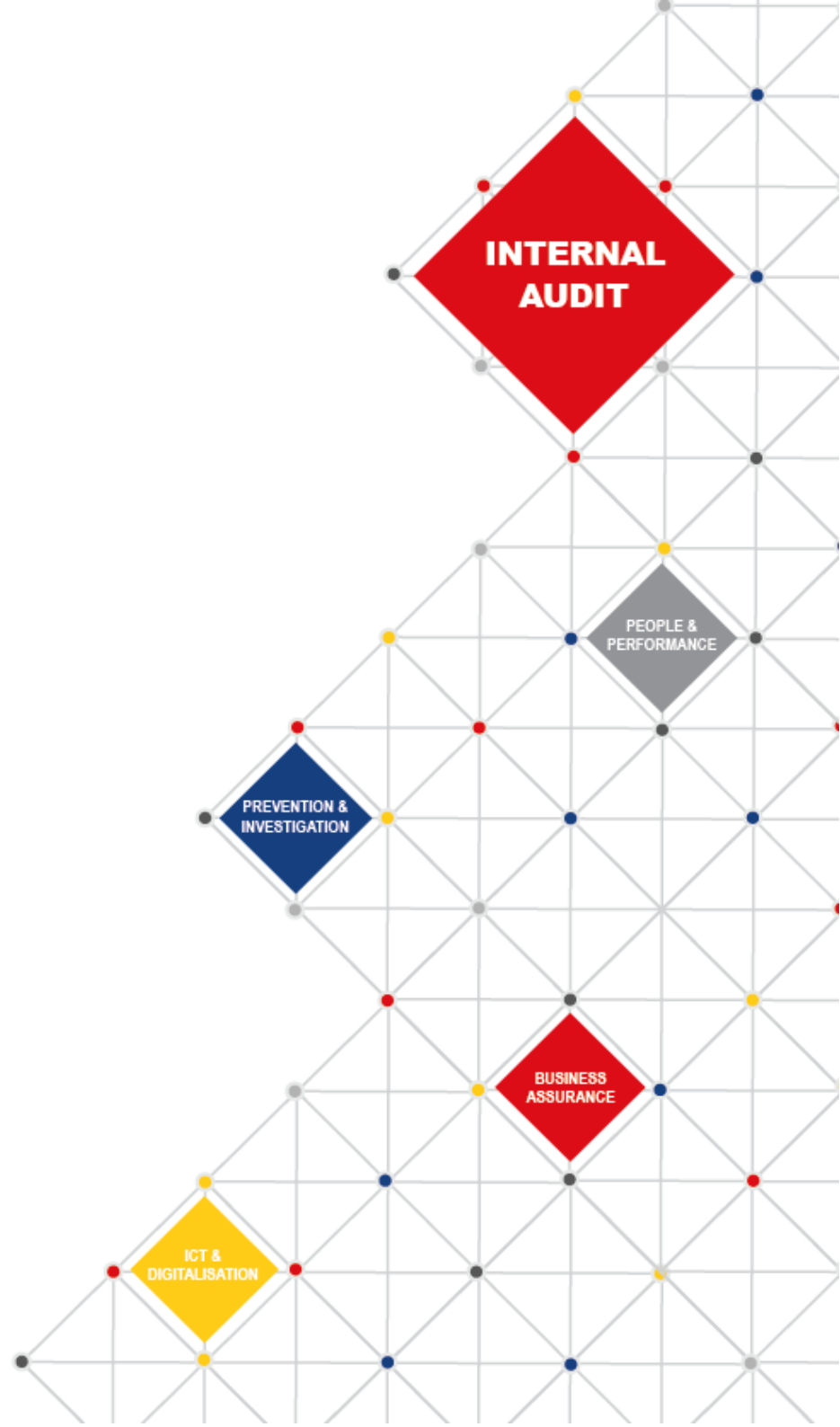
Chiltern District Council

Internal Audit Comparison Report

**Audit and Standards Committee 24 January
2019**

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 2013/14 TO 2017/18

2. **Summary of Assurance levels:**

	2013/14	2014/15	2015/16	2016/17	2017/18
Substantial	9	9	13	18	16
Reasonable	14	10	11	8	7
Limited	1	-	-	-	1
No Assurance	-	-	-	-	-

3. 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.
4. The detail comparison of the assurance levels between 2013/14 to 2017/18 are shown in table 1 below.

Table 1

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Creditors	Reasonable	Substantial	Reasonable	Substantial	Substantial	
Main Accounting	Reasonable	Reasonable	Substantial	Substantial	Substantial	

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Treasury Management	Substantial	Substantial	Substantial	-	Substantial	For 2016/17 combined with Council Tax
NDR (CDC)	Substantial	Substantial	Reasonable	-	Substantial	
Council Tax (CDC)	Substantial	Substantial	Reasonable	-	Substantial	
Council Tax and NDR (CDC)	-	-	-	Substantial	-	
Payroll	Reasonable	Substantial	Substantial	Substantial	Reasonable	
Debtors	Limited	Reasonable	Reasonable	Reasonable	Substantial	
Housing Benefits and Council Tax (Benefits) Support	Reasonable	Substantial	Substantial	Substantial	Substantial	
Budgetary Control	Substantial	-	Substantial	Substantial	-	
Cash and Bank	Substantial	Reasonable	Substantial	Substantial	Substantial	
Governance – Gifts and Hospitality	-	-	-	-	Reasonable	
Governance - Corporate	-	Reasonable	Reasonable	Substantial	-	
Governance - Information	-	-	-	Substantial	-	

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Data Quality	Reasonable	-	-	-	-	From 2016/17 there has been ongoing risk management support by TIAA
Risk Management	Reasonable	-	Reasonable	-	-	
ICT – Mobile Computing/Working	-	-	-	Substantial	-	
ICT – Strategy, Policies and Procedures	-	Substantial	-	-	-	
ICT – Change Management	-	Substantial	-	-	-	
ICT – Information Risk Management	-	Reasonable	-	Reasonable	-	
ICT – Programme Management/ Project Control	-	Substantial	Substantial	-	-	
ICT – Data Protection	-	-	Reasonable	-	-	
ICT - Updata	-	-	Reasonable	-	-	
ICT – Access to the Internet	-	-	-	Substantial	-	
ICT – Network Convergence Project	-	-	-	Substantial	-	

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
ICT – Network Controls	-	-	-	-	Reasonable	Contracts and Procurement combined for 2017/18
Renovation/ Community Grants	-	-	Substantial	-	-	
Contracts	Reasonable	-	Reasonable	-	-	
Procurement	-	Reasonable	-	Reasonable	-	
Contracts and Procurement	-	-	-	-	Substantial	
Managing the Risk of Fraud	-	Reasonable	-	-	-	
Car Parking	Substantial	Substantial	Substantial	Substantial	Substantial	
HR - Recruitment	Substantial	-	-	-	Substantial	
HR – Absence Management	-	Substantial	-	-	-	
HR – Policies and Procedures	-	-	-	-	Substantial	
HR – iTrent Payroll System (HR Module)	-	-	-	-	Substantial	
Joint Working with SBDC	Substantial	Reasonable	Substantial	-	-	
Environmental Health	Reasonable	-	-	Substantial	-	

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Emergency Planning	Reasonable	-	-	-	Substantial	
Integra	Reasonable	-	-	-	-	
Cemeteries	Reasonable	-	-	-	Substantial	
Housing Section 106	Reasonable	-	Substantial	-	-	
Waste Collection	Reasonable	-	Substantial	-	Reasonable	
Waste Services – Health and Safety	-	-	-	-	Limited	
Licensing	-	Reasonable	-	Substantial	-	
Health and Safety – Contractor Arrangements	-	Reasonable	-	Reasonable	-	
Health and safety – Internal Arrangements	-	-	-	Reasonable	-	
Grounds Maintenance	-	Reasonable	-	-	Reasonable	
Building Control	-	-	Reasonable	-	-	
Electoral Registration	-	-	Substantial	-	-	

Audit Area	Assurance Level 2013/14	Assurance Level 2014/15	Assurance Level 2015/16	Assurance Level 2016/17	Assurance Level 2017/18	Comment
Freedom of Information	-	-	Reasonable	-	-	
Housing – Allocations/ Homelessness	-	-	Reasonable	-	-	
Housing – Temporary Accommodation	-	-	-	-	Reasonable	
Leisure	-	-	-	Substantial	-	
Asset Management	-	-	-	Reasonable	-	
Purchasing Cards	-	-	-	Reasonable	Reasonable	
Complaints and Compliments	-	-	-		Substantial	
Commercial Rents	-	-	-		Substantial	
Expenses	-	-	-	Reasonable	Substantial	
