



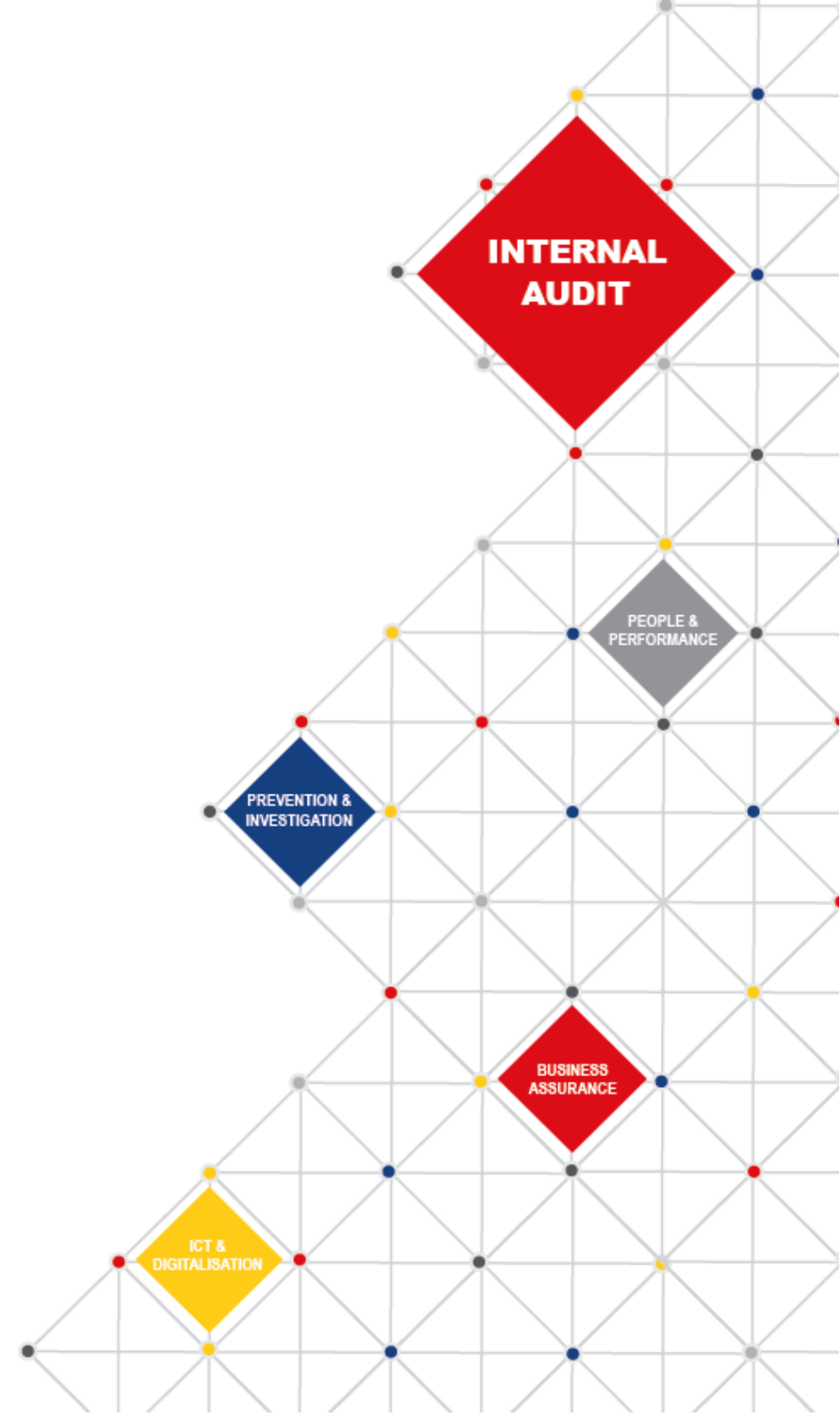
Chiltern and South Bucks District Councils

Follow Up Review of 2018/19 Internal Audit Recommendations

June 2019

FINAL

2018/19



Executive Summary

INTRODUCTION

1. This follow up review by TIAA established the management action that has been taken in respect of the priority 1, 2 and 3 recommendations arising from the internal audit reviews listed below at Chiltern and South Bucks District Councils, which had been finalised during 2018/19. Unless otherwise specified, these were joint audit reviews for both Chiltern and South Bucks. The review was carried out during April and May 2019.

Review	Year	Date of Final Report
ICT - Telecoms	2017/18	27 September 2018
Waste Services (Chiltern & Wycombe)	2017/18	10 October 2018
Crematorium (Chiltern)	2018/19	26 June 2018
Disabled Facilities Grant	2018/19	27 June 2018
Business Continuity	2018/19	3 August 2018
Safeguarding	2018/19	3 August 2018
Expenses	2018/19	22 August 2018
Absence Management	2018/19	20 September 2018
Purchase Cards	2018/19	26 September 2018
Property and Asset Management	2018/19	15 October 2018
Main Accounting	2018/19	8 January 2019
Creditors	2018/19	21 January 2019
Debtors	2018/19	25 January 2019
Budgetary Control	2018/19	4 March 2019
Cash & Bank	2018/19	27 March 2019

KEY FINDINGS

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	22
Outstanding	2
No Longer Applicable	2
Not Implemented	0

3. For the 22 recommendations that have been confirmed as Implemented, no further action is necessary and specific details have not been included in this report.
4. In relation to the 2 recommendations classified as Outstanding, both relate to recommendations which have not yet reached their implementation date. As such, for these recommendations no action was required at this time and specific details have not been included in this report. These recommendations will continue to be periodically monitored as they reach their intended implementation dates.

SCOPE AND LIMITATIONS OF THE REVIEW

5. The review considered the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.
6. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
7. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

RELEASE OF REPORT

8. The table below sets out the history of this report.

Date draft report issued:	14 th June 2019
Date management responses rec'd:	14 th June 2019
Date final report issued:	14 th June 2019
