



Internal Audit

FINAL

Chiltern District Council

Internal Audit Comparison Report

**Audit and Standards Committee 16 October
2019**

October 2019

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 2012/13 TO 2018/19

2. The comparison of the assurance levels between 2012/13 to 2018/19 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 | Assurance Level 2018/19 | 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 | Assurance Level 2018/19 | Comment |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| Creditors | Substantial | Reasonable | Substantial | Reasonable | Substantial | 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 | Substantial | |
| Treasury Management | Substantial | Substantial | Substantial | Substantial | | Substantial | | |
| NDR | Substantial | Substantial | Substantial | Reasonable | | | | Now combined with Council Tax |
| Payroll | Substantial | Reasonable | | | 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 | Assurance Level 2017/18 | Assurance Level 2018/19 | Comment |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------------------|
| Council Tax and NDR (SBDC) | Substantial | Substantial | Substantial | Reasonable | Substantial | Substantial | | |
| Council Tax and NDR (CDC) | Substantial | Substantial | Substantial | Reasonable | Substantial | Substantial | | |
| Local Land Charges | Full | - | - | | | | | |
| Sundry Debtors | Substantial | Limited | Reasonable | Reasonable | Reasonable | Substantial | 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 | Assurance Level 2018/19 | Comment |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| Corporate Governance | Substantial | - | Reasonable | Reasonable | Substantial | | Reasonable | |
| Web Content Management System | Limited | - | - | | | | | |
| Budgetary Control | | Substantial | - | Substantial | Substantial | | Substantial | |
| HR Recruitment | | Substantial | - | | | Substantial | | |
| Joint Working | | Substantial | Reasonable | Substantial | | | | |
| Cash and Bank | | Substantial | Reasonable | Substantial | Substantial | Substantial | Substantial | |
| Council Tax Support | | Substantial | 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 | Assurance Level 2018/19 | Comment |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|
| Integra | | Reasonable | - | | | | | |
| Cemeteries | | Reasonable | - | | | Substantial | | |
| Housing Section 106 | | Reasonable | - | Substantial | | | Reasonable | |
| Waste Collection | | Reasonable | - | Substantial | | Reasonable | | South Bucks only for 15/16 |
| HR - Absence Management | | | Substantial | | | | Substantial | |
| Licensing | | | Reasonable | | Substantial | | | |
| Procurement | | | Reasonable | | Reasonable | | Reasonable | |
| Health and Safety Contractor Arrangements | | | Reasonable | | Reasonable | | Advisory | |

| 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 | Assurance Level 2018/19 | 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 | | | Substantial | |
| 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 | Assurance Level 2018/19 | Comment |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| ICT Data Protection | | | | Reasonable | | | Reasonable | |
| ICT Updata | | | | Reasonable | | | | |
| Expenses | | | | | Reasonable | Substantial | 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 | | Substantial | |
| Purchasing Cards | | | | | Reasonable | 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 | Assurance Level 2018/19 | Comment |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| Complaints and Compliments | | | | | | Substantial | | |
| Temporary Accommodation | | | | | | Reasonable | Substantial | |
| ICT Network Controls | | | | | | Reasonable | Reasonable | |
| ICT Customer Experience | | | | | | | Reasonable | |
| Waste Services – Health and Safety | | | | | | Limited | | |
| Commercial Rents | | | | | | Substantial | | |
| Business Continuity | | | | | | | Substantial | |
| Project Management | | | | | | | Substantial | |
| Safeguarding | | | | | | | Substantial | |
| New Chiltern Car Park | | | | | | | Reasonable | |
| Planning Development and Enforcement | | | | | | | Reasonable | |

1. **Summary of Assurance levels:**

| | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|--------------------|---------|---------|---------|---------|---------|---------|---------|
| Full | 1 | - | - | - | - | - | - |
| Substantial | 22 | 9 | 9 | 13 | 18 | 16 | 14 |
| Reasonable | N/A | 14 | 10 | 11 | 8 | 7 | 9 |
| 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.
-