



Internal Audit

FINAL

## Chiltern and South Bucks Councils

Follow Up Report of all Outstanding  
Recommendations

**2019/20**

February 2020

## Executive Summary

### INTRODUCTION

1. This final follow up review by TIAA of all outstanding internal audit report recommendations has 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. Unless otherwise specified, these were joint audit reviews for both Chiltern and South Bucks.

Review	Date of Final Report	Recommendations Made	Comments
New Chiltern Car Park	20 August 2019	Four priority three recommendations.	
Council Tax and NDR (Chiltern)	17 October 2019	No recommendations	N/A
Council Tax and NDR (South Bucks)	15 October 2019	Two priority three recommendations	Implemented
Housing Benefits and Council Tax Support (Chiltern)	15 July 2019	No recommendations	N/A
Housing Benefits and Council Tax Support (South Bucks)	1 October 2019	One priority three recommendation	Implemented
Waste Services	10 October 2018	Three priority two and six priority three recommendations	
Planning Development and Enforcement		Three priority two and one priority three recommendation	
ICT - GDPR	1 November 2019	Three priority two recommendations	

Governance	11 April 2019	Three priority three recommendations	
Housing Section 106	2 July 2019	Three priority two recommendations	
Payroll	3 May 2019	One priority three recommendation	Implemented
Procurement	4 June 2019	Two priority two and two priority three recommendations	
Follow up – Temporary Accommodation	5 April 2019	One priority three recommendation	Implemented
ICT Annual Network Audit	9 July 2019	Five priority two recommendations	
Overtime Arrangements	9 May 2019	Four priority three recommendations	
Project Management	8 July 2019	One priority three recommendation	New Unitary will take up this recommendation
Complaints and Compliments	20 December 2019	Two priority two and one priority three recommendation	
Performance Management/Efficient Working	16 October 2019	One priority three recommendation	
Contracts Novation			Audit in progress
Information Governance/Data Quality	28 November 2019	One priority two and two priority three recommendations	

Subject Access Request	15 October 2019	One priority two and one priority three recommendation	
Emergency Planning	17 December 2019	No recommendations	N/A
Health and Safety – internal arrangements			Audit in progress
Purchase Cards	18 September 2019	Three priority three recommendations	
Expenses	21 October 2019	Three priority three recommendations	
Main Accounting	6 December 2019	No recommendations	N/A
Payroll		No recommendations	N/A
Accounts Receivable	5 December 2019	One priority three recommendation	
Accounts Payable	5 December 2019	One priority three recommendation	
Cash and Bank		No recommendations	N/A
Treasury Management		No recommendations	N/A
ICT – Annual Network Audit	9 July 2019	Two priority two recommendations	

ICT – Network Infrastructure	9 July 2019	Three priority two recommendations	
ICT – Information Management	30 August 2019	Two priority two recommendations	
Housing Allocations and Homelessness/Temp Accommodation			Audit in progress
Disabilities Facilities Grant	1 July 2019	Two priority three recommendations	
Leisure Contract		No recommendations	N/A
Waste Services (Chiltern, Wycombe and South Bucks)			Audit in progress
Car Parking	10 September 2019	No recommendations	N/A
Commercial Rents/Debt recovery		Two priority three recommendations	
Contractor Health and Safety Audit	12 December 2019	Five priority three recommendations	
Crematorium – Annual Internal Audit	5 November 2019	One priority two and two priority three recommendations	

## 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.
3. **The work to follow up recommendations is very much work in progress and will continue until the end of the financial year. On the 31 March 2020 a final follow up report will be produced which clearly identifies what recommendations have been implemented and the position of those that are outstanding.**

## SCOPE AND LIMITATIONS OF THE REVIEW

4. The review considers 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.
5. 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.
6. 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

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

Date final report issued:	24 February 2020
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