



Internal Audit Report – Comparison of Assurance levels between 2011/12, 2012/13 & 2013/14 Audits

Audit Committee – 15 January 2015

South Bucks District Council



December 2014

2014/15

Internal Audit Report – Comparison of Assurance Levels 2011/12 to 2013/14



INTRODUCTION

- At the Audit Committee on 4 July 2013 Members requested a comparison of assurance levels over time so that the Committee could see any trends. This was particularly important given the prolonged austerity measures and the joint working arrangements which were being developed with Chiltern DC.

COMPARISON OF ASSURANCE LEVELS BETWEEN 2011/12 TO 2013/14

- The comparison of the assurance levels between 2011/12 to 2013/14 are shown in table 1 below.

Table 1

Audit Area	Assurance level 2011/12	Assurance Level 2012/13	Assurance Level 2013/14	Trend 2012/13 to 2013/14	Comment
Planning	Reasonable	Reasonable	Reasonable	→	
Business Continuity		Substantial			
Housing Section 106		Reasonable			
Licensing		Reasonable			
Property Inspections		Reasonable			
Environmental Health		Limited			
Environmental Services			Limited		
Budgetary Control	Substantial		Substantial	→	
Main Accounting	Substantial	Reasonable	Substantial	↑	
Payroll	Substantial	Reasonable	Reasonable	→	
Creditors	Substantial	Reasonable	Substantial	↑	
Cash and bank and Treasury Man	Substantial	Substantial	Substantial	→	
Housing Benefits	Substantial	Reasonable	Reasonable	→	
Council Tax Support			Reasonable		

Audit Area	Assurance level 2011/12	Assurance Level 2012/13	Assurance Level 2013/14	Trend 2012/13 to 2013/14	Comment
Debtors	Substantial	Reasonable	Reasonable	→	
Council Tax and NDR	Substantial	Reasonable	Reasonable	→	
Car Parking	Reasonable	Reasonable	Substantial	↑	
Governance	Substantial	Substantial		→	
Insurance	Substantial				
Housing Allocations	Substantial				
Homelessness Allocations			Limited		
Procurement	Limited	Reasonable			
Housing Grants			Substantial		
Joint Working			Substantial		
Cemeteries			Reasonable		
Emergency Planning			Reasonable		
Data Security			Reasonable		
Governance			Reasonable		
Web Services			Reasonable		
Farnham Park	Reasonable	Reasonable	Reasonable	→	

3. Summary of Assurance levels:

	2011/12	2012/13	2013/14
Substantial	11	3	7
Reasonable	3	13	12
Limited	1	1	2



4. Table 1 above indicates a deterioration in the assurance levels from 2011/12 to 2012/13, however, this has not continued into 2013/14 with a slight increase in the number of substantial assurance audits. At this time there is no indication that the overall control framework at South Bucks has significantly reduced as a result of the joint working with Chiltern Council and the transformation arising from the many service reviews. Further trends will be undertaken at the end of 2014/15 financial year.
