



Internal Audit Report – Comparison of Assurance levels between 2011/12, 2012/13, 2013/14 and 2014/15 Audits

Audit Committee – 24 September 2015

South Bucks District Council



December 2014

2014/15

Internal Audit Report – Comparison of Assurance Levels 2011/12 to 2014/15



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 2014/15

- The comparison of the assurance levels between 2011/12 to 2014/15 are shown in table 1 below.

Table 1

Audit Area	Assurance level 2011/12	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Comment. For 2014/15 joint with CDC unless stated below
Planning	Reasonable	Reasonable	Reasonable		
Business Continuity		Substantial			
Housing Section 106		Reasonable			
Licensing		Reasonable		Reasonable	
Property Inspections		Reasonable			
Environmental Health		Limited			
Environmental Services			Limited	Limited	
Budgetary Control	Substantial		Substantial		
Main Accounting	Substantial	Reasonable	Substantial	Reasonable	
Payroll	Substantial	Reasonable	Reasonable	Substantial	
Creditors	Substantial	Reasonable	Substantial	Substantial	
Cash and bank and Treasury Man	Substantial	Substantial	Substantial	Substantial	
Housing Benefits	Substantial	Reasonable	Reasonable	Substantial	
Council Tax Support			Reasonable	Substantial	

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Audit Area	Assurance level 2011/12	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Comment. For 2014/15 joint with CDC unless stated below
Debtors	Substantial	Reasonable	Reasonable	Reasonable	
Council Tax and NDR	Substantial	Reasonable	Reasonable	Substantial	
Car Parking	Reasonable	Reasonable	Substantial	Substantial	
Governance	Substantial	Substantial			
Insurance	Substantial				
Housing Allocations	Substantial				
Homelessness Allocations			Limited		
Procurement	Limited	Reasonable		Reasonable	
Housing Grants			Substantial		
Joint Working			Substantial	Reasonable	
Cemeteries			Reasonable		
Emergency Planning			Reasonable		
Data Security			Reasonable		
Governance			Reasonable	Reasonable	
Web Services			Reasonable		
ICT Programme Management				Substantial	
ICT Change Management				Substantial	
Shared Service				Substantial	
Absence Management				Substantial	

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Audit Area	Assurance level 2011/12	Assurance Level 2012/13	Assurance Level 2013/14	Assurance Level 2014/15	Comment. For 2014/15 joint with CDC unless stated below
Farnham Park	Reasonable	Reasonable	Reasonable		

3. Summary of Assurance levels:

	2011/12	2012/13	2013/14	2014/15
Substantial	11	3	7	11
Reasonable	3	13	12	6
Limited	1	1	2	1

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 and 2014/15 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 2015/16 financial year.
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