



Internal Audit Report – Comparison of Assurance levels 2012/13 to 2015/16

Audit Committee – 29 September 2016

South Bucks District Council



September 2016

2016/17

Internal Audit Report – Comparison of Assurance Levels 2012/13 to 2015/16



INTRODUCTION

- The following report provides a comparison of assurance levels over time so that the Audit Committee can see any trends arising. This is particularly important given the prolonged austerity measures and the joint working arrangements which have been developed with Chiltern DC.

COMPARISON OF ASSURANCE LEVELS BETWEEN 2012/13 TO 2014/15

- The comparison of the assurance levels between 2012/13 to 2015/16 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 | Comment |
|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------------|
| Insurance | Substantial | - | - | | |
| Housing Options | Substantial | - | - | | |
| Gifts Hospitality Interests Expenses | Substantial | - | - | | |
| Renovation/Community Grants | Substantial | - | - | Substantial | |
| Chilterns Crematorium | Substantial | Reasonable | Substantial | | |
| Data Quality | Substantial | Reasonable | - | | |
| Risk Management | Substantial | Reasonable | - | Reasonable | |
| Creditors | Substantial | Reasonable | Substantial | Reasonable | |
| Uniform IT Application | Limited | - | - | | |
| Civica Open Revenues IT Application | Substantial | - | - | | |
| Mobile Computing | Substantial | - | - | | |
| Contracts | Substantial | Reasonable | - | Reasonable | |
| Main Accounting | Substantial | Reasonable | Reasonable | Substantial | |
| Treasury Management | Substantial | Substantial | Substantial | Substantial | |
| NDR | Substantial | Substantial | Substantial | Reasonable | Now combined with Council Tax |

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| Audit Area | Assurance Level 2012/13 | Assurance Level 2013/14 | Assurance Level 2014/15 | Assurance Level 2015/16 | Comment |
|----------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------------------------|
| Payroll | Substantial | Reasonable | Substantial | Substantial | Now combined with NDR |
| Council Tax | Substantial | Substantial | Substantial | Reasonable | |
| Local Land Charges | Full | - | - | | |
| Sundry Debtors | Substantial | Limited | Reasonable | Reasonable | |
| Housing and Council Tax Benefits | Substantial | Reasonable | Substantial | Substantial | |
| Income Management | Substantial | - | - | | |
| Managing the Risk of Fraud | Substantial | - | Reasonable | | |
| Car Parking | Substantial | Substantial | Substantial | Substantial | |
| Corporate Governance | Substantial | - | Reasonable | Reasonable | |
| Web Content Management System | Limited | - | - | | |
| Budgetary Control | | Substantial | - | Substantial | |
| Recruitment | | Substantial | - | | |
| Joint Working | | Substantial | Reasonable | Substantial | |
| Cash and Bank | | Substantial | Reasonable | Substantial | |
| Council Tax Support | | Substantial | Substantial | | |
| Environmental Health | | Reasonable | - | | |
| Emergency Planning | | Reasonable | - | | |
| Integra | | Reasonable | - | | |
| Cemeteries | | Reasonable | - | | |
| Housing Section 106 | | Reasonable | - | Substantial | |
| Waste Collection | | Reasonable | - | Substantial | South Bucks only for 15/16 |
| Absence Management | | | Substantial | | |
| Licensing | | | Reasonable | | |

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| Audit Area | Assurance Level 2012/13 | Assurance Level 2013/14 | Assurance Level 2014/15 | Assurance Level 2015/16 | Comment |
|---|-------------------------|-------------------------|-------------------------|-------------------------|---------|
| Procurement | | | Reasonable | | |
| Health and Safety Contractor Arrangements | | | Reasonable | | |
| Grounds Maintenance | | | Reasonable | | |
| ICT Strategy, Policies and Procedures | | | Substantial | | |
| ICT Changes Management | | | Substantial | | |
| ICT & Information Risk Management | | | Reasonable | | |
| ICT Programme Management/Project Control | | | Substantial | Substantial | |
| Building Control | | | | Reasonable | |
| Hosing Allocations/Homelessness | | | | Reasonable | |
| Electoral Registration | | | | Substantial | |
| Freedom of Information | | | | Reasonable | |
| ICT Data Protection | | | | Reasonable | |
| ICT Updata | | | | Limited | |

3. Summary of Assurance levels:

| | 2012/13 | 2013/14 | 2014/15 | 2015/16 |
|-------------|---------|---------|---------|---------|
| Full | 1 | - | - | - |
| Substantial | 22 | 9 | 9 | 13 |
| Reasonable | N/A | 14 | 10 | 10 |
| Limited | 2 | 1 | - | 1 |

4. 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 South Bucks Council 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 2016/17 financial year.
