



Internal Audit

FINAL

South Bucks District Council

Internal Audit Comparison Report

**Audit and Standards Committee 23 October
2019**

October 2019

INTRODUCTION

- 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 South Bucks DC.

COMPARISON OF ASSURANCE LEVELS BETWEEN 2012/13 TO 2018/19

- 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.
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