

East Staffordshire Borough Council

Internal Audit Progress Report

December 2021



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internal audit services

1. Introduction

This report summarises the work of Internal Audit to the end of November 2021 in relation to the 2021/22 internal audit plan. The purpose of the report is to:

- Show progress against the audit plan;
- Summarise the key findings and conclusions arising from our work during the period;
- Provide details of planned work; and
- Update on the implementation of actions agreed by management in relation to internal audit recommendations.

2. Progress summary

Appendix 1 provides the current status of all audit assignments from the 2021/22 plan together with the opinions we have provided in each case where appropriate.

3. Reviews completed

The following reviews have been completed and a final report issued since the last meeting of this Committee.

Review	Status & Assurance Level
Facilities Management (2020/21)	Final Report (significant)
Health & Safety	Final report (significant)
Emergency Financial Support – (Flooding)	Final Report (Full)
GDPR Compliance	Final report (significant)
Disabled Facilities Grants	Final report (significant)
Business Restart Grant	Certification provided

4. In progress

Review	Status
Business Continuity Planning	Draft Report
Payroll	In progress
Creditors	In progress
Key Financial Systems	In progress

5. Recommendation tracking

Recommendations and agreed actions are uploaded to a web-based database when reports are finalised. Managers access the system, and update status and mark actions as implemented when appropriate. The first table below sets out a summary of agreed actions since 1st April 2019 that were due to be implemented by 1/12/21. The second table shows the age of those agreed actions (based on the original date due for implementation) which are not yet complete. Members should note that the status of each action is as stated by management and not verified by Internal Audit unless a specific follow up has been undertaken.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
Due by 1/12/21	-	4	47	20	71
Implemented	-	3	40	16	59
Closed	-	-	1	2	3
In progress but not complete	-	1	6	2	9
Outstanding (not started)	-	-	-	-	-

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	-	2	1	3
3 – 6 months	-	-	-	-	-
Greater than 6 months	-	1	4	1	6
Total	-	1	6	2	9

A summary for all agreed actions which were due for implementation by 1/12/21 and which managers have not yet recorded as fully implemented is set out below, together with a summary of the most recent updates from managers/officers responsible. As the action tracking system is based on management updates to agreed actions, this does not imply that Internal Audit has verified the status in such cases.

2019/20 Council Tax - Due to the excessive workloads for the Revenues and Benefits team, work on the review of credit balances has not been possible. This action was due to be completed by the end of October 2021 and subsequently delayed, we have been advised that work is due to commence in December 2021.

2020/21 Waste Management contamination – action to explore the automated letter function in respect of contaminated bins from Bartec and develop a procedure for contaminated bins has been delayed until the end of January 2022.

2020/21 Review of CCTV - The actions to address issues raised in relation to contract management have been extended to March 2022. The update of the Code of Practice is expected to be completed by the end of December 2021.

2020/21 Grounds Maintenance – Actions to address contract management issues in terms of KPI's and management information will be taken forward in the new contract to be tendered, with the process expected to commence in November 2021.

2020/21 Revenues and Benefits - actions in relation to overpayment reporting remain ongoing.

2021/22 Review of GDPR Compliance – updates on the agreed action to address the issues raised have been requested from management.

Status update – 2021/22 Audit Plan

	Scheduled	Status	Assurance Level
Facilities – Statutory Compliance (c/f from 2020/21)	Ongoing from 2020/21	Final report issued	Significant
Discretionary Business Grants (c/f from 2020/21)	Ongoing from 2020/21	Final report issued	Significant
Budgetary Control & Medium Term Financial Planning	Quarter 4	Scope agreed	
National Fraud Initiative	As required	Ongoing	
Business Continuity Planning	Quarter 2	Draft report issued	
Health & Safety	Quarter 2	Final report issued	Significant
Emergency Financial Support – Flooding	Quarter 2	Final report issued	Full
Contract Management	Quarter 4		
Capital Disposals Assurance – Pennycroft Lane, Bargates	As required		
Creditors	Quarter 3	Fieldwork ongoing	
Payroll – Key Controls	Quarter 3	Fieldwork ongoing	
Stronger Towns Fund	Quarter 3	Scope drafted	
Business Springboard Boost Fund	Quarter 2	Final report issued	Significant
GDPR Compliance	Quarter 1	Final report issued	Significant
Commercial Property Management	Quarter 4	Scope agreed	
Council Tax	Quarter 4	Scope agreed	
Business Rates	Quarter 4	Scope agreed	
Benefits & Council Tax Support	Quarter 4	Scope agreed	
Supported Housing	Quarter 4	Scope to be agreed	

	Scheduled	Status	Assurance Level
Debtors & Debt Recovery	Quarter 3	Scope agreed	
Financial Systems – Key Controls	Quarter 3	Fieldwork ongoing	
Waste Management – Shared Service	Quarter 4	Scope to be agreed	
S106 Agreements	Quarter 3	Scope agreed	
Street Cleaning	Quarter 4	Scope agreed	
Disabled Facilities Grants	Quarter 2	Final report issued	Significant
Leisure Contract Monitoring	Quarter 2	Final report issued	Full
Climate Change	Quarter 3	Scope agreed	
Business Restart Grants (Contingency)	Quarter 2	Certification provided	N/A
Arts Grant Claim (Contingency)	Quarter 1	Certification provided	N/A